

CITY OF BALTIMORE  
SINGLE AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

CITY OF BALTIMORE  
SINGLE AUDIT  
FOR THE YEAR ENDED JUNE 30, 2001

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## PART II

### REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING



## CITY OF BALTIMORE

MARTIN O'MALLEY

Mayor

**ERNST & YOUNG**

One North Charles  
Baltimore, Maryland 21201

### DEPARTMENT OF AUDITS

Room 321, City Hall  
Baltimore, Maryland 21202

## **Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

December 12, 2001

The Mayor, City Council,  
Comptroller and Board of Estimates  
of the City of Baltimore, Maryland:

We have jointly audited the general purpose financial statements of the City of Baltimore, Maryland, as of and for the year ended June 30, 2001, and have issued our report thereon dated December 12, 2001. We did not jointly audit the financial statements of the Baltimore City Public School System, a discretely presented component unit of the City. The financial statements of the School System were audited by other auditors whose report thereon has been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included for this component unit, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the City of Baltimore, Maryland's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Baltimore, Maryland's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A

material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the City of Baltimore, Maryland in a separate letter dated December 12, 2001.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yovonda D. Brooks, CPA  
City Auditor  
Department of Audits

Ernst & Young LLP

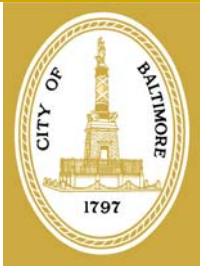
PART III

REPORT ON SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS

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CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



DEPARTMENT OF AUDITS

YOVONDA D. BROOKS, CPA  
City Auditor

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**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

December 12, 2001

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates  
City of Baltimore

We have audited the general purpose financial statements of the City of Baltimore, Maryland, as of and for the year ended June 30, 2001, and have issued our report thereon dated December 12, 2001. These general purpose financial statements are the responsibility of the City of Baltimore, Maryland's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We did not perform tests of compliance with requirements of federal financial assistance programs received by the Baltimore City Public School System and the Enoch Pratt Free Library. Consequently, although these entities' financial statements are included in the City's Comprehensive Annual Financial Report, these entities have not been included in this report. Both, the Baltimore City Public School System and the Enoch Pratt Free Library, are subject to separate audits in accordance with Federal and State requirements, and separate reports thereon for fiscal year 2001 have been previously issued. Federal financial assistance program expenditures covered in these separate reports totaled \$106,909,943.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City of Baltimore, Maryland, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Office of Management and Budget Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2001

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
DEPARTMENT OF AGRICULTURE				
MARYLAND STATE DEPARTMENT OF EDUCATION				
Child and Adult Care Food Program - Day Care Centers FY2000	10.558		366700	\$ 34,667
Child and Adult Care Food Program - Day Care Centers FY2001	10.558		366700	60,851
Child and Adult Care Food Program - Rec. Centers FY2000	10.558		537300	7,635
Child and Adult Care Food Program - Rec. Centers FY2001	10.558		537300	125,140
Child and Adult Care Food Program FY' 97	10.558		014-220	281
Child and Adult Care Food Program FY1996	10.558		014-220	297
Child and Adult Care Food Program FY1998	10.558		014-220	(986)
Child and Adult Care Food Program FY1999	10.558		014-220	2,267
Child and Adult Care Food Program FY2000	10.558		014-220	3,172,599
Child and Adult Care Food Program FY2001	10.558		014-220	2,489,290
Summer Food Service Program for Children FY1995	10.559		120500	18
Summer Food Service Program for Children FY1996	10.559		120500	4,758
Summer Food Service Program for Children FY1997	10.559		347041	(1,191,318)
Summer Food Service Program for Children FY1998	10.559		347041	(972,237)
Summer Food Service Program for Children FY1999	10.559			(1,386,982)
Summer Food Service Program for Children FY2000	10.559		347041	(124,961)
Summer Food Service Program for Children FY2001	10.559		347041	<u>5,686,796</u>
TOTAL MARYLAND STATE DEPARTMENT OF EDUCATION				<u>\$ 7,908,115</u>
MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				
Women, Infant, Children Food Program (WIC) FY1997	10.557		WI 213 WIC	2,652
Women, Infant, Children Food Program (WIC) FY1998	10.557		WI 213 WIC	(155)
Women, Infant, Children Food Program (WIC) FY1999	10.557		WI 213 WIC	(40,922)
Women, Infant, Children Food Program (WIC) FY2000	10.557		WI 213 WIC	30,824
Women, Infant, Children Food Program (WIC) FY2001	10.557		WI 213 WIC	<u>1,280,111</u>
TOTAL MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				<u>\$ 1,272,510</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				
Emergency Food Assistance Program FY2000	10.568		CSA/FNS-99-003-A1	308,624
Emergency Food Assistance Program FY2001	10.568		CSA/FNS-003-A3	<u>594,230</u>
TOTAL MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				<u>\$ 902,854</u>
MARYLAND STATE OFFICE ON AGING				
USDA Congregate Meals and Home Delivery FY1997	10.550		7-24-AAA-002	(117,645)
USDA Congregate Meals and Home Delivery FY1998	10.550		7-24-AAA-002	188,728
USDA Congregate Meals and Home Delivery FY1999	10.550		7-24-AAA-002	(20)
USDA Congregate Meals and Home Delivery FY2000	10.550		7-24-AAA-002	137,465
USDA Congregate Meals and Home Delivery FY2001	10.550		3-24-AAA-002	<u>153,694</u>
TOTAL MARYLAND STATE OFFICE ON AGING				<u>\$ 362,222</u>
TOTAL DEPARTMENT OF AGRICULTURE				<u>\$ 10,445,701</u>
DEPARTMENT OF COMMERCE				
DIRECT GRANTS				
Economic Development Planning Grant	11.302	01-25-15951		56,750
Ft. Holabird-Title IX	11.307	01-39-01914		<u>3,441</u>
TOTAL DIRECT GRANTS				<u>\$ 60,191</u>
MARYLAND STATE DEPARTMENT OF NATURAL RESOURCES				
Critical Area Management Program Implementation FY2000	11.419	NA97020164	K00P0200415	862
Critical Area Management Program Implementation FY2001	11.419	NA970Z0164	KOOP2200131	29,720
Resource Characterization of Stream Buffers FY1999	11.419	NA770Z0188		277
Resource Characterization of Stream Buffers FY2000	11.419		14-99-403CZM031	<u>3,657</u>
TOTAL MARYLAND STATE DEPARTMENT OF NATURAL RESOURCES				<u>\$ 34,516</u>
TOTAL DEPARTMENT OF COMMERCE				<u>\$ 94,707</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
DIRECT GRANTS				
CDBG-12	14.218	B86-MC-24-0010		117,249
CDBG-13	14.218	B87-MC-24-0010		262,696
CDBG-14	14.218	B88-MC-24-0010		173,805
CDBG-15	14.218	B89-MC-24-0010		267,591
CDBG-16	14.218	B90-MC-24-0010		239,884
CDBG-17	14.218	B91-MC-24-0010		369,548
CDBG-18	14.218	B92-MC-24-0010		275,210
CDBG-19	14.218	B93-MC-24-0010		(35,423)
CDBG-20	14.218	B94-MC-24-0010		(755,848)
CDBG-21	14.218	B95-MC-24-0010		(705,641)
CDBG-22	14.218	B96-MC-24-0010		(206,234)
CDBG-23	14.218	B97-MC-24-0010		270,293
CDBG-24	14.218	B98-MC-24-0010		1,126,721
CDBG-25	14.218	B99-MC-24-0010		3,142,496
CDBG-26	14.218	B00-MC-24-0010		28,776,732
UDAG Repayments	14.221			194,812
Emergency Shelter Grants Program	14.231	S97-MC-24-0001		31,479
Emergency Shelter Grants Program	14.231	S98-MC-24-0001		15,939
Emergency Shelter Grants Program	14.231	S99-MC-24-0001		238,521
Emergency Shelter Grants Program	14.231	S00-MC-24-0001		869,133
Supportive Housing Program	14.235	MD06B94-1101		3,272
Supportive Housing Program 1993	14.235	MD06B93-1297		828,519
Supportive Housing Program FY1997	14.235	MD06B97-0104 to		1,480,324
Supportive Housing Program FY1998	14.235	MD06B801-001 to '018		2,512,933
Supportive Housing Program-Super NOFA 1995	14.235	MD06T150770		1,170,720
Supportive Housing Program-Super NOFA 1996, Year 2	14.235	MD06B96-0301 to		1,474,719
Shelter Plus Care FY1993	14.238	MD06C93-1128		1,062,497
Shelter Plus Care FY1994	14.238	MD06C94-0123		454,101

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Shelter Plus Care FY1995	14.238	MD06C95-0143		1,191,193
Shelter Plus Care FY1999	14.238	MD06C901-023		2,326
HOME Program FY1995	14.239	M-95-MC-24-0200		50,160
HOME Program FY1996	14.239	M-96-MC-24-0200		(181)
HOME Program FY1997	14.239	M-97-MC-24-0200		38,887
HOME Program FY1998	14.239	M-98-MC-24-0200		1,420,378
HOME Program FY1999	14.239	M-99-MC-24-0100		1,813,930
HOME Program FY2000	14.239	M-00-MC-24-0200		798,917
HOPWA	14.241	MD06H96-F020		(8,520)
HOPWA Homeless Shelter Grant	14.241	MD06H00-F		3,758,584
Housing Opportunity for Persons with AIDS (HOPWA) FY1995/Comp.	14.241	MD06H95-0089		(2,122)
Housing Opportunity for Persons with AIDS (HOPWA) FY1996/Comp.	14.241	MD06H96-0085		(15,160)
Housing Opportunity for Persons with AIDS (HOPWA) FY1996/Entitl.	14.241	MD06H96-F020		(237,467)
Housing Opportunity for Persons with AIDS (HOPWA) FY1997/Entitl.	14.241	MD06H97-F021		534,502
Housing Opportunity for Persons with AIDS (HOPWA) FY1998/Comp.	14.241	MD06H98-006		841,804
Housing Opportunity for Persons with AIDS (HOPWA) FY1998/Entitl.	14.241	MD06H98-F001		1,185,207
Housing Opportunity for Persons with AIDS (HOPWA) FY1999/Comp.	14.241	MD06H99-0022		347,438
Housing Opportunity for Persons with AIDS (HOPWA) FY1999/Entitl.	14.241	MD06H99-F001		1,419,059
Historic East Baltimore Community Action Coalition - HUD 108 Loan	14.248	B95-MC-24-0010-A		2,698,425
Nehemiah III Housing - HUD 108 Loan	14.248	B92-MC-24-0010		(404,404)
Public Housing - HUD 108 Loan	14.248	B96-MC-24-0010		731,927
Rental Rehabilitation	14.248			644,754
Riviera Development	14.248	UOG #052-44113		380,717
Sandtown EDI Housing	14.248	B97-MC-24-0010		220,036
Sandtown Winchester - HUD 108 Loan	14.248	B94-MC-24-0010		1,075,765
New Approach Anti-Drug Grant Program	14.312	MD06HAD0010198		38,939
Lead Abatement Action	14.900	MDLHB0140-99		19,719
Lead Abatement Action	14.900	MDLHC0092-98		101,016
Lead Abatement Action	14.900	MDLHC0092-98		(861)
Lead Abatement Action - Phase II	14.900	MDLAG0045-95		(43,341)
Lead Based Paint Abatement Project	14.900	MDLAG0045-96		<u>89,146</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
TOTAL DIRECT GRANTS				<u>\$ 62,346,821</u>
MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				
Support Assistance for Facilities to Assist the Homeless (SAFAH)	14.235	MD06591-1019	CSA/SF 09/93-001	(1,435)
Support Assistance for Facilities to Assist the Homeless (SAFAH)	14.235	MD06S92-1036	CSA/SF 09/94-001	(471)
Support Assistance for Facilities to Assist the Homeless (SAFAH)	14.235	MD911108-1025	CSA/SF 96-001	(1,499)
Supportive Housing Program	14.235	MD06B901-001 TO		<u>728,434</u>
TOTAL MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				<u>\$ 725,029</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>\$ 63,071,850</u>
DEPARTMENT OF INTERIOR				
DIRECT GRANTS				
UPARR Management System	15.919	24CTY0050-92-01		(8,397)
UPARR Penn-North Special Projects	15.919	24CTY0050-92-01		27,426
UPARR Penn-North Special Projects	15.919	24CTY0050-92-01		<u>(27,655)</u>
TOTAL DIRECT GRANTS				<u>\$ (8,626)</u>
TOTAL DEPARTMENT OF INTERIOR				<u>\$ (8,626)</u>
DEPARTMENT OF JUSTICE				
DIRECT GRANTS				
U.S. Dept. of Justice - Asset Forfeitures	16 (3-a)			1,482
U.S. Dept. of Justice - Asset Forfeitures	16 (3-a)			32,033
U.S. Dept. of Justice - Asset Sharing (Police)	16 (3-a)			908,431
Domestic Preparedness Equipment Support Program	16.007	2000-TE-CX0100		26,001
Domestic Preparedness Equipment Support Program	16.007	98-TE-CX0041		120,781
Domestic Preparedness Equipment Support Program	16.007	98-TE-CX0041		23,409
Forensic DNA Laboratory Improvement	16.560	1999-DN-VX-0008		183,379
Forensic DNA Laboratory Improvement	16.560	1999-DN-VX-0008		<u>1,500</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Baltimore Domestic Violence Protective Order - Entry & Service Initiative	16.579		BYRN-2000-1041	139,665
Foresight Affordable Housing	16.579	DLE 99559		25
Gun Stoppers	16.579		DLE-99-620	5,637
High Intensity Drug Trafficking (HIDTA) FY1995	16.579	95-HJ-15-K019		68,873
High Intensity Drug Trafficking (HIDTA) FY1997	16.579	17 PWPT 529		(2,328)
High Intensity Drug Trafficking (HIDTA) FY1998	16.579			(66,545)
High Intensity Drug Trafficking (HIDTA) FY2000	16.579	248670		22,964
High Intensity Drug Trafficking (HIDTA) FY2001	16.579			61,390
Church Arson Prevention Program	16.580	96-DS-BX-0320		624
Comprehensive Communities Phase II	16.580	94-MU-CX-0013		435
Grants to Encourage Arrest Policies	16.590	97-WE-VX-0032		234,651
Grants to Encourage Arrest Policies	16.590	97-WE-VX-0032		12,942
Local Law Enforcement Block Grant Round I FY1996	16.592	96-LB-VX-3615		(78,692)
Local Law Enforcement Block Grant Round II FY1997	16.592	97-LB-VX-2832		(228,033)
Local Law Enforcement Block Grant Round III FY1998	16.592	98-LB-VX-2832		4,145,111
Local Law Enforcement Block Grant Round IV FY2000	16.592	2000-LB-VX-0446		2,629,342
Asset Forfeiture - Weed & Seed	16.595	1999-2S-2X-0104		6,758
Restorative Justice Program	16.595		JDJJ1-97-7014	52,761
Weed and Seed	16.595	1999-WS-2X-0104		16,462
Weed and Seed	16.595	1999-WS-QX-0104		10,740
Advancing Community Policing	16.710	97-PA-WX-K012		292,273
COPS 311 Technology Grant	16.710	1999-CK-WX-0032		8,722
COPS Distressed Neighborhood Pilot Program	16.710	98-CQ-WX-0017		3,277,639
COPS MORE Program FY1996	16.710	96-CL-WX-0052		2,139,995
COPS Universal Hiring Program	16.710	2001-UL-WX-0032		1,137,546
School Based Partnership 1998	16.710	98-SB-WX-0077		34,158
School Based Partnership 1999	16.710	99-SB-WX-0061		52,280
Maryland Police Corps Plan	16.712	96-TC-MD-4115		261,812
<b>TOTAL DIRECT GRANTS</b>				<b>\$ 15,534,223</b>
<b>MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES</b>				

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Family Bereavement Center FY1999	16.575		CSA/CVA-99-020	327
Family Bereavement Center FY2000	16.575		CSA/CVA-99-020-A1	15,961
Family Bereavement Center FY2001	16.575		CSA/CUA/01-006	<u>110,721</u>
TOTAL MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				<u>\$ 127,009</u>
MARYLAND DEPARTMENT OF PUBLIC SAFETY				
U.S. Dept. of Justice - Asset Forfeitures	16 (3-a)			3,990
Community Court Project	16.579		1999-DD-BX-0076	202,774
Drug Court	16.579		526002033	161,068
Drug Court FY1997	16.579		DLE-96-191	<u>(293,082)</u>
TOTAL MARYLAND DEPARTMENT OF PUBLIC SAFETY				<u>\$ 74,750</u>
MARYLAND GOVERNOR'S OFFICE OF CRIME CONTROL AND PREVENTION				
Stopping Adolescent Violence Early (SAVE) FY1999	16.523		JAIB-98-013	1,233
Stopping Adolescent Violence Early (SAVE) FY2000	16.523		JHIB-1999-0013	291,302
Juvenile Detention Center Enhancement	16.540		95-JDJJ4-5017	(45)
Juvenile Supplemental Enhancement Project	16.540		JJAC-1999-0029	1,269
Quest IT Enhancement Grant	16.540	JA1B-2000-1006		1,428
Services Coordinator Juvenile Court	16.540	JA1B-2000-1006		26,911
Baltimore Hot Spots Program	16.579		DLE-97-0400 to DLE-97-0404	(72,950)
Community Court Coordinator	16.579		DLE-95-382	(36,423)
Community Court Project	16.579		DLE-97-392	75,000
Community Court Project	16.579		BYRN-2000-1026	37,368
Comprehensive Communities Program Southwest Initiative III	16.579		DLE-98-331	169,449
Comprehensive Communities Program Southwest Initiatives FY1998	16.579		DLE-97-331	180,477
Domestic Violence Protection Order	16.579		BYRN-2000-1046	24,964
Drug Treatment Court Prosecutor FY1995	16.579		DLE-94-239	116,799
Drug Treatment Court Prosecutor FY1997	16.579		DLE-96-239	(116,799)
Early Warning Sign Intervention & Resolution	16.579		DLE-99-575	8,813
Early Warning Sign Intervention & Resolution	16.579		DLE-99-575	(1,390)
GOCCP HIS YRI Grant - Local Coordination	16.579		DL-97-0404-LC	44,905



**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
GOCCP HIS YRIV Grant - Local Coordination	16.579		BYRN-2000-1059	49,462
GOCCP HIS YRIV Grant - Nuisance Abatement Hot Spots II Yr I	16.579	HSCI-00-070-NA	DL-99-0402-NA	122,909
Hot Spots Initiative Round II	16.579		24**DL98-0400 to 0404	52,696
Hot Spots Initiative Round III	16.579		24**DL99-0400 to 0404	384,154
Physical Child Abuse - A Fresh Approach	16.579		DLE-98-487	49,280
Reverse 911 Interactive Community Policing Program	16.579			4,972
Wire-Tap, Anti-Violence and Electronic Surveillance (WAVES)	16.579		BYRN-1999-1006	20,704
Youth Tribunal II	16.579		JDJJ2-99-8018	90,185
Domestic Violence Unit	16.588		VAWA-2000-0039	17,895
Violence Against Women Program Coordinator	16.588		VAWA-96-047	(11,064)
Violence Against Women Program Coordinator	16.588		VAWA-99-007	27,628
Grants to Encourage Arrest Policies	16.590		GTEAP-97-010	(157)
Grants to Encourage Arrest Policies	16.590		GTEAP-97-010	9,068
Grants to Encourage Arrest Policies	16.590		GTEAP-098-024	21,895
Grants to Encourage Arrest Policies	16.590		GTEAP-098-024	37,191
TOTAL MARYLAND GOVERNOR'S OFFICE OF CRIME CONTROL AND PREVENTION				<u>\$ 1,629,129</u>
TOTAL DEPARTMENT OF JUSTICE				<u>\$ 17,365,111</u>
DEPARTMENT OF LABOR				
DIRECT GRANTS				
JTPA One-Stop Local Learning Labs/Test Sites	17.207	X-5480-5-00-80-60		13,307
Senior Aides Program FY1998	17.235	D-6135-7-00-81-55		30
Senior Aides Program FY2000	17.235	D61357008155		3,955
Senior Aides Program FY2001	17.235	AD105300055		347,511
JTPA Career Management Account	17.246	N-5492-5-00-87-60		(13,958)
JTPA Title IV Youth Fair Chance Project FY1995 and FY1996	17.249	T-4701-4-00-80-60		12,510
Out-Of-School Youth Pilot Demonstration Program	17.249	F-7343-9-00-80-60		961,809
School to Work Out of School Youth Demonstration	17.249	U-6350-7-00-88-60		(401)
Urban/Rural Opportunity Grant	17.249	U-780-9-00-88-6		<u>452,577</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
TOTAL DIRECT GRANTS				\$ 1,777,340
MARYLAND STATE DEPARTMENT OF EDUCATION				
Maryland's Tomorrow Program FY1997	17.248		730661	74
Maryland's Tomorrow Program FY1998	17.248		830329	(2,521)
Maryland's Tomorrow Program FY1999	17.248		930240	(221)
Maryland's Tomorrow Program FY2000	17.248		930240	111,957
School to Careers	17.249		831444-01/02&03	191,654
School to Careers	17.249		731881-01/ 02	98,410
TOTAL MARYLAND STATE DEPARTMENT OF EDUCATION				\$ 399,353
MARYLAND STATE DEPARTMENT OF LABOR, LICENSING AND REGULATION				
Individual Training Accounts	17.246	AN-10151-00-60		225,364
JTPA Title III Economic Dislocation & Worker Adj. Assistance	17.246		38.03.00.282J350.21	(3,640)
JTPA Title III Economic Dislocation & Worker Adj. Assistance	17.246		38.03.00.422J330.29	(9,000)
JTPA Title III Economic Dislocation & Worker Adj. Assistance FY1994	17.246		38.03.00.4225330.25	(189)
JTPA Title III Economic Dislocation & Worker Adj. Assistance FY1997	17.246		34.07.01.04.982J350.30	(32,792)
JTPA Title III Economic Dislocation & Worker Adj. Assistance FY1998	17.246		34.07.01.04.982J350.43	8,874
JTPA Title III Economic Dislocation & Worker Adj. Assistance PY1999	17.246		P00B9000239	689,256
JTPA Title III Economic Dislocation & Worker Adj. Asst, Ntl Reserve Acct.	17.246		34.07.01.04.919J350.28	(5,738)
School to Careers	17.249		031839	409,785
School to Careers	17.249			9,126
School to Careers Career Connection	17.249		931158	155,792
Youth Opportunity	17.249	AZ-10110-00-60		2,352,951
JTPA Title I Administrative Cost Pool	17.250			(8,008)
JTPA Title I Administrative Cost Pool FY1994	17.250			(3,586)
JTPA Title I Administrative Cost Pool FY1995	17.250			(47,648)
JTPA Title I Administrative Cost Pool FY1996	17.250			(39,174)
JTPA Title I Administrative Cost Pool FY1996	17.250			(224)
JTPA Title I Administrative Cost Pool FY1997	17.250			(2,458)
JTPA Title I Administrative Cost Pool FY1998	17.250			(33,016)

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
JTPA Title I Administrative Cost Pool FY2000	17.250			(1,222,723)
JTPA Title I Administrative Cost Pool FY2001	17.250			707,014
JTPA Title I Program Cost Pool FY1998	17.250			(80)
JTPA Title I Program Cost Pool FY2000	17.250			(153,089)
JTPA Title I Program Cost Pool FY2001	17.250		P00B1200005-C	1,075,634
JTPA Title II Administrative Cost Pool FY1997	17.250			(40,792)
JTPA Title IIA 5% Older Worker Grant PY1999	17.250		P00B9000250	72,617
JTPA Title IIA Adult Grant FY1995	17.250		38.03.00.216J330.19	10,047
JTPA Title IIA Adult Grant FY1997	17.250		34.07.01.04.616J350.33	(29,378)
JTPA Title IIA Adult Grant FY1998	17.250		34.07.01.04.616J350.40	94,806
JTPA Title IIA Adult Grant PY1999	17.250		P00B9000231	1,208,194
JTPA Title IIB Summer Youth Employment Training FY1995	17.250		38.03.00.220J350.09	(274)
JTPA Title IIB Summer Youth Employment Training FY1997	17.250		34.07.01.04.614J350.32	(324)
JTPA Title IIB Summer Youth Employment Training FY1998	17.250		34.07.01.04.614J350.41	7,278
JTPA Title IIB Summer Youth Employment Training FY2000	17.250		P00B8000203	6,925
JTPA Title IIC Youth Grant	17.250		38.03.00.415J350.17	(4,388)
JTPA Title IIC Youth Grant	17.250		38.03.00.215J350.10	(14,514)
JTPA Title IIC Youth Grant FY1995	17.250		38.03.00.215J330.18	(736)
JTPA Title IIC Youth Grant FY1997	17.250		34.07.01.04.615J350.35	465
JTPA Title IIC Youth Grant FY1998	17.250		34.07.01.04.615J350.39	29,029
JTPA Title IIC Youth Grant PY1999	17.250		P00B9000264	397,281
Welfare to Work	17.253		P00B9000032	3,635,110
Welfare to Work Competitive Grant	17.253	Y 7192-9-00-81-60		603,076
Welfare to Work Formula	17.253		P00B0200062	2,855,971
Workforce Investment Act - Administration	17.255		POOB1200005-A	395,489
Workforce Investment Act - Adult	17.255		POOB1200005-B	1,511,212
Workforce Investment Act - Dislocated Worker	17.255		POOB1200005-D	1,098,924
Workforce Investment Act - Youth	17.255		POOB1200005-C	2,670,357
Workforce Investment Act Carry-in Grants - Admin. IIA/IIB/IIC/III PY1998	17.255		POOB1200149-A	90,794
Workforce Investment Act Carry-in Grants - Admin. IIA/IIB/IIC/III PY1999	17.255		POOB1200152-A	90,094
Workforce Investment Act Carry-in Grants - Adult JTPA IIA/5% PY1998	17.255		POOB1200149-B	107,105

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Workforce Investment Act Carry-in Grants - Adult JTPA IIA/5% PY1999	17.255		POOB1200152-B	148,127
Workforce Investment Act Carry-in Grants - Disl. Workers III PY1998	17.255		POOB1200149-D	163,495
Workforce Investment Act Carry-in Grants - Disl. Workers III PY1999	17.255		POOB1200152-D	46,667
Workforce Investment Act Carry-in Grants - Youth JTPA IIB/IIC PY1999	17.255		POOB1200152-C	<u>810,744</u>
TOTAL MARYLAND STATE DEPARTMENT OF LABOR, LICENSING AND REGULATION				<u>\$ 20,035,832</u>
TOTAL DEPARTMENT OF LABOR				<u>\$ 22,212,525</u>
DEPARTMENT OF TRANSPORTATION				
DIRECT GRANTS				
Child Safety Seat/Helmet Project	20.600			<u>7,215</u>
TOTAL DIRECT GRANTS				<u>\$ 7,215</u>
MARYLAND EMERGENCY MANAGEMENT AND CIVIL DEFENSE AGENCY				
Hazardous Materials Technician Training	20.703	HMEMD6038040		<u>3,850</u>
TOTAL MARYLAND EMERGENCY MANAGEMENT AND CIVIL DEFENSE AGENCY				<u>\$ 3,850</u>
BALTIMORE REGIONAL COUNCIL OF GOVERNMENTS				
UPWP Administration FY1998	20.505		L80B-C to L86B-C	105
UPWP Administration FY2000	20.505		L00B-C, L01B-C to L010B-C	(3,031)
UPWP Administration FY2001	20.505		L00B-C, L01B-C to L010B-C	<u>72,260</u>
TOTAL BALTIMORE REGIONAL COUNCIL OF GOVERNMENTS				<u>\$ 69,334</u>
MARYLAND STATE DEPARTMENT OF TRANSPORTATION				
'94 Turn Signal Amber Lights	20.205	STPG-000S(141)E	315-015-815	11,337
Annapolis Road Bridge	20.205	BRF-IX-OOOS(76)	269-060-815	50,122
B & O Can Shop Street Modernization	20.205	STP-1(478)E	AW1885125	(584)
Baltimore Street Bridge over Gwynns Falls and CSX	20.205	BHF-3062(3)E	269-053-815	708,698
Balto. St. Bridge Over Gwynns Falls and CSX	20.205	BHM-3062(2)	269-039-815	8,787
Boston Street: Chester to Conkling	20.205	NHG-3045(10)N	316-003-815	422,633

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Bridge over Herring Run and Moravia Ramp A	20.205	IX-IXG-3018(4)	311-208-815	842
Cleaning and Painting Two Ramp Bridge	20.205	IM-000S(552)E	269-050-815	45,084
Clifton Avenue Bridge O/Windsor Mill Rd.	20.205	BH-M3592(1)	269-018-815	2,850
Clifton Avenue Bridge over Windsor Mill Road	20.205	BRF-3592(2)E	269-056-815	440,408
Forest Park Avenue Bridge over Gwynns Falls	20.205	BRF-3149(3)	269-062-815	27
Frederick Ave. Bridge over Gwynns Falls	20.205	BRF-3012(13)	269-061-815	7,733
Frederick Avenue Bridge over Amtrak	20.205	BHM-3012(11)E	269-052-815	977,084
Frederick Avenue Bridge over Amtrak	20.205	BHM-3012(6)N	269-041-815	6,074
FY1997 Training Grant	20.205	STP-OJT-0096(999)	317-003-815	34,081
FY1998 Training Grant	20.205	STP-0097(999)N	317-004-815	(45,261)
FY1999 Bridge Inspection	20.205	BRO-BRF-NBIS(93)E	269-058-815	319,754
FY2000 Training Grant	20.205	STP-2000(999)	317-006-815	264,379
Greyhound Bus Terminal	20.205	CM-0001(626)N	319-001-815	182,214
Gwynns Falls Greenway Enhancement	20.205	STP-1(475)	AW-185-5125	281,375
Howard Street Bridge Over I-83	20.205	BHF3069(11)E	269-049-815	10,674
I-83 Biddle Street Bridge	20.205	IXG-000S(115)	311-184-815	858
I-83 Howard to Eager	20.205	IM-IR-83-1(87)4	243-063-815	275,997
I-83 Rehab: Calvert Street	20.205	BH-000S(326)N	269-045-815	1,944
I-83 Rehab: Charles St Bridge over JFX Co #98010	20.205	BRF3071(2)N	269-057-815	12,295,516
I-83 Safety Improvements Coldspring to City Line	20.205	IR-83-1(90)4	243-067-815	1,180
I-895/Lombard - Ponca Streets Interchange	20.205	NH-G-000S(235)N	316-001-815	842
Inner Harbor Promenade	20.205	STP-1(446)E	AW-184-A21 & AW-184-B51	2,000
Key Highway: Covington to Cross	20.205	IX-IXG-3068(2)N	311-210-815	945
Lakewood Ave. Storm Drain Extention from Outfall to Dillon St.	20.205	NH-1(312)	316-002-815	10,360
Liberty Heights Ave. Bridge Crossing	20.205	E	315-022-815	798,261
Maryland Avenue Bridge over JFX	20.205	IXG-83-1(170)	311-198-815	945
Monument Street: Fallsway to Ensor	20.205	STP-G-3041(1)N	315-004-815	971
Mount Street Bridge over Amtrak	20.205	BRO-1(278)E	269-042-815	13,382
Mount Street Bridge over Amtrak	20.205	BRO-1(414)E	269-054-815	417,436
North Ave: Aisquith to Harford	20.205	STP-281-1(10)	315-001-815	680
O'Donnell Street Bridge	20.205	BHM-3047(3)N	269-040-815	5,039

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
O'Donnell Street Bridge	20.205	BHM-STP 3047(5)	269-055-815	680,908
O'Donnell Street Lakewood to Conkling	20.205	IX-000S(111)	311-162-815	400
Paper Mill Road Bridge Construction	20.205	DPI-0007(001)	314-001-815	58,554
Patapsco Ave: Potee St. to Shell Rd.	20.205	STP-000S(220)	315-005-815	413
Patapsco Avenue Bridge over Patapsco River	20.205	BHF-NHG-3009(9)N	269-043-815	5,952
People Mover System	20.205	MD-03-0087-00		148,883
Potee Street Bridge over Conrail RR (PE)	20.205	BHF-119-1(50)	269-020-815	489,635
Project Vision 1996 "A"	20.205	DPU-0031(001)E	314-008-815	842
Project Vision 94B	20.205	DPU-0031(001)E	314-006-815	(377)
Project Vision St: Various Locations Co #3399	20.205	DPU-0031(001)E	314-004-815	(863)
Project Vision: Resurfacing Co #95315	20.205	DPU-331(001)E	314-007-815	1,944
Reisterstown Road: N. Parkway to NCL	20.205	IX-IXG-3017(10)	311-207-815	863
Restoration of President Street Station	20.205	STP(1)355E	AW-634-451-025	2,098
Resurfacing: Various Locations Co #3413	20.205	STP-000S(226)	315-011-815	1,608
Roland Avenue Enhancement Project	20.205	STP-3183-(E)	AW-987-5125	308,628
Traffic Signal Controller Replacement	20.205	AC/HP 1263(1)N	318-001-815	4,256
Urban Training Corps Program-FY' 99	20.205	OJT-STP-0099(999)N	317-005-815	(8,096)
Ridesharing	20.512	STPG-CRPL(39)N		2,493
Ridesharing FY1999	20.512	STPG-CRPL(39)N	315-029-815	204
TOTAL MARYLAND STATE DEPARTMENT OF TRANSPORTATION				<u>\$ 19,253,012</u>
TOTAL DEPARTMENT OF TRANSPORTATION				<u>\$ 19,333,411</u>
DEPARTMENT OF TREASURY				
DIRECT GRANTS				
G.R.E.A.T. Program (Gang Resistance Education & Training)	21	(3-b)	ATC-000069	<u>154,528</u>
TOTAL DIRECT GRANTS				<u>\$ 154,528</u>
TOTAL DEPARTMENT OF TREASURY				<u>\$ 154,528</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
DIRECT GRANTS				
Equal Employment Opportunity	30.002	7/5010/0004		3,682
Equal Employment Opportunity	30.002	9/5010/0004		<u>45,304</u>
TOTAL DIRECT GRANTS				<u>\$ 48,986</u>
TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				<u>\$ 48,986</u>
FEDERAL MEDIATION AND CONCILIATION SERVICE				
DIRECT GRANTS				
Operational Review and Workplace Effectiveness	34.002	97MD/PS-003		<u>(6,816)</u>
TOTAL DIRECT GRANTS				<u>\$ (6,816)</u>
TOTAL FEDERAL MEDIATION AND CONCILIATION SERVICE				<u>\$ (6,816)</u>
ENVIRONMENTAL PROTECTION AGENCY				
DIRECT GRANTS				
Back River Plant Odor Control	66.418	C240621-40		703,324
Central Process Monitoring & Control at BR	66.418	C240621-44	SC 720	11,123
Chlorine Distribution System: at BRWWTP	66.418	C240621-27	SC 5506	4,218
SC722 - Nitrification/Denitrification	66.418	C240621-42		120
SC728 - New Nitrification/Denitrification	66.418	C240621-43		62,916
SC740 - MOD II - Back River	66.418	C240621-27		34,364
Sludge Thickening at Back River	66.418	C240621-45	SC 736	172,511
Comm. Based Childhood Lead Poisoning Prev. FY2001	66.802	H64/CCH306546-09-02		<u>237,539</u>
TOTAL DIRECT GRANTS				<u>\$ 1,226,115</u>
MARYLAND STATE DEPARTMENT OF THE ENVIRONMENT				
Brooklyn Pumping Station - State Revolving Loan Fund	66.458	52-600769	WQ98-040-03L	733,083
Dundalk Pumping Station - State Revolving Loan Fund	66.458	52-600769	WQ98-040-03L	685,589

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Eastern Avenue Pumping Station - State Revolving Loan Fund	66.458	52-600769	WQ98-041-03L	201,160
PWWTP - Sludge Processing Facility - State Revolving Loan Fund	66.458	52-600769	C240001-98	376,559
PWWTP-Oxygen Reactor Renovation - State Revolving Loan Fund	66.458	52-600769	WQ98-035-03L	2,922,899
PWWTP-Primary Settling Tank - State Revolving Loan Fund	66.458	52-600769	WQ98-034-03L	<u>786,930</u>
TOTAL MARYLAND STATE DEPARTMENT OF THE ENVIRONMENT				<u>\$ 5,706,220</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY				<u>\$ 6,932,335</u>
DEPARTMENT OF ENERGY				
MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				
Weatherization (DOE)	81.042	DEFG43-97R340475-A		855,765
Weatherization (DOE) FY1996	81.042	DEFG43-81R308018	C003950Y	409
Weatherization (DOE) FY2000	81.042		SOOP0200327	<u>84,973</u>
TOTAL MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				<u>\$ 941,147</u>
TOTAL DEPARTMENT OF ENERGY				<u>\$ 941,147</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY				
DIRECT GRANTS				
Community Based Arson Awareness	83.534	EMA 1998 GR0557		2,500
Community Based Arson Awareness	83.534	EMA 1998 GR0557		<u>6,480</u>
TOTAL DIRECT GRANTS				<u>\$ 8,980</u>
MARYLAND EMERGENCY MANAGEMENT AND CIVIL DEFENSE AGENCY				
Emergency Management Assistance Program FY2000	83.552	EMP 00 PA3003		26,705
Emergency Management Assistance Program FY2001	83.552		210600	<u>40,955</u>
TOTAL MARYLAND EMERGENCY MANAGEMENT AND CIVIL DEFENSE AGENCY				<u>\$ 67,660</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				<u>\$ 76,640</u>



**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
DEPARTMENT OF EDUCATION				
DIRECT GRANTS				
School to Work	84.278A	V278A50144		39,763
School to Work Opportunities	84.278A	V278A50144-97A		(8,248)
School to Work Urban/Rural Opp. Grant	84.278A	V278A50144-96		8,962
School to Work Local Partnership	84.278C	V278C60090		<u>(3,460)</u>
TOTAL DIRECT GRANTS				<u>\$ 37,017</u>
MARYLAND STATE DEPARTMENT OF EDUCATION				
Infants & Toddlers - Consolidated Local Implementation Grant	84.027		130800	94,858
Infants & Toddlers - Consolidated Local Implementation Grant	84.027		SG030744	42,098
Infants & Toddlers - Consolidated Local Implementation Grant	84.181		SG030744	234,861
Infants & Toddlers - Consolidated Local Implementation Grant	84.181		130800	577,896
Infants & Toddlers Program - Healthy Start Training FY1998	84.181		831448	<u>111</u>
TOTAL MARYLAND STATE DEPARTMENT OF EDUCATION				<u>\$ 949,824</u>
MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				
Substance Abuse Prevention Program FY1998	84.186		MU 505 ADP	1,873
Substance Abuse Prevention Program FY1999	84.186		MU 505 ADP	1,087
Substance Abuse Prevention Program FY2000	84.186		MU 505 ADP	(4,842)
Substance Abuse Prevention Program FY2001	84.186		MU 505 ADP	<u>54,799</u>
TOTAL MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				<u>\$ 52,917</u>
MARYLAND GOVERNOR'S OFFICE FOR CHILDREN AND YOUTH				
Reaching Families Early FY1996	84.181		9624 D 96	<u>2,858</u>
TOTAL MARYLAND GOVERNOR'S OFFICE FOR CHILDREN AND YOUTH				<u>\$ 2,858</u>
TOTAL DEPARTMENT OF EDUCATION				<u>\$ 1,042,616</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
<b>MISCELLANEOUS FOUNDATIONS &amp; COMMISSIONS</b>				
DIRECT GRANTS				
Senior Companion Program FY1998	94.016	436A017/08		(544)
Senior Companion Program FY1999	94.016	436A017/09		3,278
Senior Companion Program FY2000	94.016	436A017/10		9,545
Senior Companion Program FY2001	94.016	436A017/11		<u>286,437</u>
TOTAL DIRECT GRANTS				<u>\$ 298,716</u>
TOTAL MISCELLANEOUS FOUNDATIONS & COMMISSIONS				<u>\$ 298,716</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
DIRECT GRANTS				
Tuberculosis Control Program/AIDS FY1999	93.116	U52/CCU300466-18		(1,464)
Tuberculosis Control Program/AIDS FY2000	93.116	U52/CCU300466-19-1		338,629
Tuberculosis Elimination and Laboratory	93.116	U52/CCU300466-20-2		300,071
Healthy Schools/Healthy Communities (NW)	93.151	C HHS 0032		180
Healthy Schools/Healthy Communities FY1999	93.151	CS HHS 0019		(39,663)
Healthy Schools/Healthy Communities FY2000	93.151	G H2D CS00071,		220,076
Healthy Schools/Healthy Communities FY2001	93.151	S/2 H2D		153,674
Environmental Health	93.161	U50/ATU386277-01-1		1,755
HIV Prevention Services	93.230	IH79TI12687-01		3,895
Target Capacity Expansion Program	93.230	6H79TI1157601-1		190,037
Targeted Capacity Addiction	93.230	5H79TI1157602		15,240
Targeted Capacity Addiction	93.230	5H79TI1157603		15,240
Targeted Capacity Mobile	93.230	1H79TI1234301		14,938
Community Food and Nutrition FY1996	93.571	90 EN0145/01		(22,870)
Community Food and Nutrition FY1997	93.571	90 EN0145/01		(41,218)
Community Food and Nutrition FY1998	93.571	90 EN 0145		(1,507)
CAA Children's Services - Early Head Start FY2000	93.600	03YC0006/02		501,169

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
CAA Children's Services - Early Head Start FY2001	93.600	03YC0006/03		1,722,253
CAA Children's Services - Head Start FY1998	93.600	03CH0207/33		(158,474)
CAA Children's Services - Head Start FY1999	93.600	03CH0207/34		115,115
CAA Children's Services - Head Start FY2000	93.600	03CH0207/35		1,637,008
CAA Children's Services - Head Start FY2001	93.600	03CH0207/36		18,563,667
Ryan White Title I - HIV Emergency Relief FY1998	93.914	BR H89 001707-0		62,206
Ryan White Title I - HIV Emergency Relief FY1999	93.914	5 H89 HA00017-08		149,614
HIV Emergency	93.915	2 H89 HA00017-10		5,774,813
HIV Emergency	93.915	5 H89 HA00017-09		10,966,259
Healthy Start FY1993	93.926	6 STH 24C004-03-2		(4)
Healthy Start FY1997	93.926	5 STH 24C004-05-3		(202,074)
Healthy Start FY1998	93.926	STH-24C004-06-2		56,373
Healthy Start FY1999	93.926	5 H96 MC00009-071		131,485
Healthy Start FY2000	93.926	2 H96 MC00009-08		588,787
Healthy Start FY2001	93.926	5 H96 MC00009-09		1,815,922
Res Demo STD Treatment	93.941	CCU 315545-01-1		7,627
Res Demo STD Treatment	93.941	URI/CCU 315545-02		204,394
Sexually Transmitted Disease Accelerated Prevention Campaign FY1997	93.977	H25/CCH304322-07-4		89,798
Sexually Transmitted Disease Accelerated Prevention Campaign FY1998	93.977	H25/CCH304S22-08		94,881
Sexually Transmitted Disease Accelerated Prevention Campaign FY1999	93.977	H25/CCH304322-09-3		163,858
Sexually Transmitted Disease Accelerated Prevention Campaign FY2000	93.977	H25/CCH304322-10-2		998,597
Sexually Transmitted Disease Accelerated Prevention Campaign FY2001	93.977	H25/CCH304322-11-2		289,925
Sexually Transmitted Disease Control Program FY1995	93.977	H25/CCH304322-05-4		520
STD Translational Research	93.978	U30/CCU317876-01		221,115
STD Translational Research	93.978	U30/CCU317876-02		63,801
STD/HIV Prevention Training Center	93.978	R30/CCR300920-15-2		(25,558)
STD/HIV Prevention Training Center FY1999	93.978	R30/CCR300920-15		129,207
<b>TOTAL DIRECT GRANTS</b>				<b>\$ 45,109,297</b>
<b>MARYLAND STATE DEPARTMENT OF LABOR, LICENSING AND REGULATION</b>				
JOBS-Project Independence FY1995	93.561		38.03.00.200J35004	(27,311)

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
JOB-Project Independence/Job Opportunities and Basic Skills	93.561		38.03.00.07/33.09.00.03.0323	<u>15,461</u>
TOTAL MARYLAND STATE DEPARTMENT OF LABOR, LICENSING AND REGULATION				<u>\$ (11,850)</u>
MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				
Tuberculosis Control	93.116		CH 441 MMC	4,555
Tuberculosis Control	93.116		CH 441 MMC	62,781
Tuberculosis Control	93.116		CH 441 MMC	(765)
Perinatal Hepatitis B Prevention Program FY1997	93.118		CH 350 IMM	(4)
Primary Care Cooperative Agreement FY1998	93.130		FH 764 PCC	1
Primary Care Cooperative Agreement FY1999	93.130		FH 764 PCC	240
Primary Care Cooperative Agreement FY2000	93.130		FH 764 PCC	1,157
Primary Care Cooperative Agreement FY2001	93.130		FH 764 PCC	59,589
Baltimore Urban Residential Smoke Detector Project	93.136		DHMH-DCT98-5495G	373
Pediatric AIDS	93.153		AD 341 HRS	3,370
Women's Initiative for HIV Care FY1998	93.153		AD 522 WIN	(45)
Federal Family Planning Services FY1994	93.217		FH 201 FFP	(65,265)
Federal Family Planning Services FY1995	93.217		FH 201 FFP	(33,840)
Federal Family Planning Services FY1997	93.217		FH 201 FFP	(10,906)
Federal Family Planning Services FY1999	93.217		FH 201 FFP	(9,327)
Reproductive Health/Family Planning	93.217		FH 201 FFD	878,156
Reproductive Health/Family Planning	93.217		FH 201 FFP	72,551
Abstinence Plus Project	93.235		CH 594 TPP	1,487
Baltimore City Immunization Program FY1996	93.268		CH 054 IMM	589
Baltimore City Immunization Program FY1997	93.268		CH 054 IMM	(2,470)
Baltimore City Immunization Program FY1998	93.268		CH 054 IMM	550
Baltimore City Immunization Program FY1999	93.268		CH 054 IMM	(55,171)
Baltimore City Immunization Program FY2000	93.268		CH 054 IMM	(72,199)
Baltimore City Immunization Program FY2001	93.268		CH 054 IMM	545,774
Immunization - Hepatitis B	93.268		CH 350 IMM	77,115
Perinatal Hepatitis B Prevention Program FY1998	93.268		CH 350 IMM	(327)
Perinatal Hepatitis B Prevention Program FY2000	93.268		CH 350 IMM	70,292

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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Refugee Health - Fee for Services	93.566		CH 412 REF	30,545
Refugee Resettlement	93.566		CH 412 REF	20,090
Administrative Care Coordination	93.778		MA 005 EPS	37,113
Administrative Care Coordination	93.778		MA 005 EPS	1,273,652
Administrative Care Coordination	93.778		MA 005 EPS	103,711
Administrative Care Coordination	93.778		MA 005 EPS	(2)
General Transportation Services FY1996	93.778		MA 365 GTS	(550,069)
General Transportation Services FY1997	93.778		MA 365 GTS	(96,277)
General Transportation Services FY1998	93.778		MA 365 GTS	55,832
General Transportation Services FY1999	93.778		MA 365 GTS	1,172,804
General Transportation Services FY2000	93.778		MA 365 GTS	730,595
General Transportation Services FY2001	93.778		MA 365 GTS	1,349,163
Medical Day Care for the Elderly Title XIX FY1994	93.778		MA-055-DCE	514,593
PWC Eligibility	93.778		MA 157 ACM	524,833
PWC Eligibility	93.778		MA 157 ACM	28,663
PWC Eligibility	93.778		MA 157 ACM	3,611
Pediatric AIDS	93.917		AD 341 HRS	1,854
Ryan White II - Consortia Services FY1998	93.917		AD 419 CON	6,000
Ryan White II - Consortia Services FY2000	93.917		AD 419 CON	1,103,480
Ryan White II - Consortia Services FY2001	93.917		AD 419 CON	2,063,055
Breast & Cervical Cancer Pgm. - Early Detection FY1993	93.919		FH 447 EDC	(2,607)
Breast & Cervical Cancer Pgm. - Early Detection FY1999	93.919		FH 447 CBC	(54,641)
Breast & Cervical Cancer Pgm. - Early Detection FY2000	93.919		FH 447 CBC	59,690
CDC Breast and Cervical Cancer FY2001	93.919		FH 447 CBC	114,530
AIDS Prev.- Health Educ. and Risk Reduction FY1999	93.940		AD 364 HER	(4,446)
AIDS Prevention - Minority Outreach FY1995	93.940		AD 362 MIN	4
Community Level Prevention	93.940		AD 610 CLP	17,908
Community Level Prevention	93.940		AD 610 CLP	452,068
Health Education and Risk Reduction	93.940		AD 364 HER	51,580
Health Education and Risk Reduction	93.940		AD 364 HER	814,514
HIV Partner Notification FY2000	93.940		CH 375 PTR	(17,122)

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
HIV Partner Notification FY2001	93.940		CH 375 PTR	92,353
HIV Prevention in Drug Users FY1994	93.940		AD 496 HPD	(4)
Local Prevention Initiatives	93.940		AD 243 CTS	8
Local Prevention Initiatives	93.940		AD 243 CTS	93,999
Local Prevention Initiatives	93.940		AD 243 CTS	866,077
Prevention Case Management	93.940		AD 520 PCM	39,927
Prevention Case Management	93.940		AD 520 PCM	6,641
Prevention Case Management FY1999	93.940		AD 520 PCM	(8)
UJIMA Demonstration Project	93.940		AD 574 UJI	27,404
UJIMA Plus Demonstration Project	93.940		AD 574 UJI	589,986
AIDS Surveillance FY2000	93.944		AD 407 SUR	7,419
AIDS Surveillance FY2001	93.944		AD 407 SUR	175,071
Seroepidemiology FY1999	93.944		AD 497 EPI	(14,976)
Seroepidemiology FY2000	93.944		AD 497 EPI	46,286
Addiction Services Block Grant FY1994	93.959		AS 019 ABG	12
Addiction Services Block Grant FY1997	93.959		AS 019 ABG	1,729
Addiction Services Block Grant FY1998	93.959		AS 019 ABG	(130,353)
Addiction Services Block Grant FY1999	93.959		AS 019 ABG	189,513
Addiction Services Block Grant FY2000	93.959		AS 019 ABG	116,227
Alcoholism & Drug Block Grant FY2001	93.959		AS 019 ABG	7,626,105
Substance Abuse Prevention Program FY1998	93.959		MU 505 ADP	15,758
Substance Abuse Prevention Program FY1999	93.959		MU 505 ADP	9,200
Substance Abuse Prevention Program FY2000	93.959		MU 505 ADP	(22,877)
Substance Abuse Prevention Program FY2001	93.959		MU 505 ADP	259,865
Target Cities Award - Baltimore Substance Abuse FY1993	93.959		AS 019ABG	(6,883)
Rat Control Program FY1993	93.991		FH-001-RAT	(4)
Rat Control Program FY1997	93.991		LH-001-RAT	(12)
Rat Control Program FY1998	93.991		LH 001 RAT	(720)
Rat Control Program FY1999	93.991		LH 001 RAT	(270)
Rat Control Program FY2000	93.991		LH 001 RAT	(147,829)
Rat Control Program FY2001	93.991		LH 001 RAT	245,479

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Care Coordination for SSI Eligible Children FY1998	93.994		FH 421 SSI	(130)
Care Coordination for SSI Eligible Children FY1999	93.994		FH 421 SSI	(90)
Care Coordination for SSI Eligible Children FY2000	93.994		FH 421 SSI	69,109
Care Coordination for SSI Eligible Children FY2001	93.994		FH 421 SSI	71,784
Children Adolescent Health Advocacy Program FY2000	93.994		FH 219 PYD	45,482
Children Adolescent Health Advocacy Program FY2001	93.994		FH 219 PYD	100,362
Comprehensive Children and Youth Services FY1996	93.994		FH 022 MCH	(28)
Comprehensive Children and Youth Services FY1997	93.994		FH 022 MCH	(4)
Comprehensive Children and Youth Services FY1998	93.994		FH 022 MCH	1,491
Comprehensive Children and Youth Services FY1999	93.994		FH 022 MCH	(18)
Comprehensive Children and Youth Services FY2000	93.994		FH 022 MCH	151,819
Comprehensive Children and Youth Services FY2001	93.994		FH 022MCH	787,245
CORE Public Health Services FY2001	93.994	00-1500	CH 560 CFT	889,596
Crenshaw Perinatal Initiative, Phase III	93.994		CH 467 PHI	47,680
Crenshaw Perinatal Initiative, Phase III	93.994		CH 467 PHI	26,397
Improved Pregnancy Outcome	93.994		FH 892 IPO	448,372
Improved Pregnancy Outcome	93.994		FH 892 IPO	595
Improved Pregnancy Outcome	93.994		FH 892 IPO	154,490
ITP/Developmental Pediatrics	93.994		CH 487 ITP	4,416
ITP/Developmental Pediatrics	93.994		CH 487 ITP	17,517
ITP/Developmental Pediatrics	93.994		CH 487 ITP	5,065
Lead Paint Poisoning Prevention FY1994	93.994		FH 181 MCH	54
Lead Paint Poisoning Prevention FY1999	93.994		FH 181 MCH	10,201
Lead Paint Poisoning Prevention FY2000	93.994		FH 181 MCH	87,826
Lead Paint Poisoning Prevention FY2001	93.994		FH 181 MCH	421,104
Perinatal Health Initiative	93.994		CH 467 PHI	24,720
School Health Nurse	93.994		FH 397 SHN	(637)
<b>TOTAL MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE</b>				<b>\$ 24,782,526</b>
<b>MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES</b>				
Cooperative Reimbursement	93.563		CSEA/CR-00-027	(13,759)

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Cooperative Reimbursement	93.563		CSEA/CR-01-027	458,322
Cooperative Reimbursement - Sheriff FY2001	93.563		CSEA/CR-01-029	768,223
Cooperative Reimbursement FY1999	93.563		CSEA/CR-99-027	1,758
Domestic Relations Masters - Cooperative Reimbursement Agreement	93.563		CSEA/CR-00-030	266,905
Domestic Relations Masters - Cooperative Reimbursement Agreement	93.563		CSEA/CR-00-030	368
Low Income Energy Assistance Program FY2001	93.568		CSA/EA/99-039	2,705,359
Maryland Energy Assistance Program FY1994	93.568		CSA/EA-07/94-039	(52)
Maryland Energy Assistance Program FY1997	93.568		CSA/EA-07/95-039	1
Maryland Energy Assistance Program FY1999	93.568		CSA/EA/99-039	2,721
Maryland Energy Assistance Program FY2000	93.568		CSA/EA/99-039	668,900
Literacy Education for Family and Child Care	93.575		CCA-IQ-98-215	2,427
Towanda Adolescent Dev. Center	93.575		CCA/ECBAS-09/93-007-A1	1,651
Towanda Adolescent Dev. Center	93.575		CCA/ECBAS-09/93-007-A1	(1,651)
Child-Centered Mediation Project	93.652	90C00935		11,267
Children in Placement FY2000	93.658		SSA/OMS-99-001A1	(9,629)
TOTAL MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				<u>\$ 4,862,811</u>
MARYLAND STATE OFFICE ON AGING				
Elder Care and Elder Abuse Title IIIG	93.041		3-24-AAA-002	(419)
Title IIIF - Preventive Health Services FY1994	93.043		3-24-AAA-002	7
Title IIIF - Preventive Health Services FY1995	93.043		3-24-AAA-002	1,608
Title IIIF - Preventive Health Services FY1996	93.043		3-24-AAA-002	137
Title IIIF - Preventive Health Services FY1997	93.043		3-24-AAA-002	17,476
Title IIIF - Preventive Health Services FY1998	93.043		3-24-AAA-002	286
Title IIIF - Preventive Health Services FY1999	93.043		3-24-AAA-002	215
Title IIIF - Preventive Health Services FY2000	93.043		3-24-AAA-002	26,493
Area Agency on Aging Title IIIA and B FY1995	93.044		3-24-AAA-002	29,313
Area Agency on Aging Title IIIA and B FY1996	93.044		3-24-AAA-002	360
Supportive Services Title IIIB FY1997	93.044		3-24-AAA-002	(57,748)
Supportive Services Title IIIB FY1998	93.044		3-24-AAA-002	(12,215)
Supportive Services Title IIIB FY1999	93.044		3-24-AAA-002	(115)



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Supportive Services Title IIIB FY2000	93.044		3-24-AAA-002	679,156
Supportive Services Title IIIB FY2001	93.044		3-24-AAA-002	909,233
Area Agency on Aging Title IIID Day Care FY1999	93.045		3-24-AAA-002	(118)
Home Delivered Meals Title IIIC-2 FY1996	93.045		3-24-AAA-002	2,043
Home Delivered Meals Title IIIC-2 FY1998	93.045		3-24-AAA-002	(75,263)
Home Delivered Meals Title IIIC-2 FY1999	93.045		3-24-AAA-002	40,655
Home Delivered Meals Title IIIC-2 FY2000	93.045		3-24-AAA-002	195,466
Home Delivered Meals Title IIIC-2 FY2001	93.045		3-24-AAA-002	484,973
Nutrition Elderly Title IIIC-1 FY1994	93.045		3-24-AAA-002	(4)
Nutrition Elderly Title IIIC-1 FY1996	93.045		3-24-AAA-002	(16)
Nutrition Elderly Title IIIC-1 FY1997	93.045		3-24-AAA-002	(14,204)
Nutrition Elderly Title IIIC-1 FY1998	93.045		3-24-AAA-002	(37,773)
Nutrition Elderly Title IIIC-1 FY1999	93.045		3-24-AAA-002	72,656
Nutrition Elderly Title IIIC-1 FY2000	93.045		3-24-AAA-002	633,154
Nutrition Elderly Title IIIC-1 FY2001	93.045		3-24-AAA-002	1,289,699
Area Agency on Aging Title IIID Day Care FY1998	93.046		3-24-AAA-002	44
Older Refugee Self-sufficiency Project	93.576		5-24-AAA-002	331,847
Curbing Abuse in Medicare and Medicaid	93.779		4-24-AAA-002	40,919
Curbing Abuse in Medicare and Medicaid	93.779		4-24-AAA-002	1,713
Senior Health Insurance Program	93.779		ST-2215-002	47,743
<b>TOTAL MARYLAND STATE OFFICE ON AGING</b>				<b>\$ 4,607,321</b>
<b>MARYLAND STATE DEPARTMENT OF THE ENVIRONMENT</b>				
Comm. Based Childhood Lead Poisoning Prev. FY1993	93.197	H641/CCH306546-02		4
Comm. Based Childhood Lead Poisoning Prev. FY1996	93.197	H64/CCH306546-05		(4)
Comm. Based Childhood Lead Poisoning Prev. FY1997	93.197	H64/CCH306546-06		(4)
Comm. Based Childhood Lead Poisoning Prev. FY1998	93.197	H64/CCH306546-07		(4)
Comm. Based Childhood Lead Poisoning Prev. FY1999	93.197	H64/CCH306546-08		(12)
Comm. Based Childhood Lead Poisoning Prev. FY2000	93.197	H64/CCH306546-09		(55,336)
<b>TOTAL MARYLAND STATE DEPARTMENT OF THE ENVIRONMENT</b>				<b>\$ (55,356)</b>

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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				
Community Services Block Grant FY1994	93.569		C003479Y	3,358
Community Services Block Grant FY1995	93.569		C003827Y	174,438
Community Services Block Grant FY1996	93.569	G96B1-MDCDSR	S00P6001858	(1,098,402)
Community Services Block Grant FY1997	93.569		S00P7001812	1,191,226
Community Services Block Grant FY1998	93.569		S00P8001050	(146,865)
Community Services Block Grant FY1999	93.569			(34,949)
Community Services Block Grant FY2000	93.569		SOOP0200687	695,310
Community Services Block Grant FY2001	93.569			<u>1,730,865</u>
TOTAL MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				<u>\$ 2,514,981</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$ 81,809,730</u>
CORPORATION FOR NATIONAL & COMMODITY SERVICE				
DIRECT GRANTS				
Retired Senior Volunteer Program FY1998	94.002	440A056/17		(37,052)
Retired Senior Volunteer Program FY1999	94.002	440A56/18		18,923
Retired Senior Volunteer Program FY2000	94.002	440A056/18		104,628
Retired Senior Volunteer Program FY2001	94.002	440A065/19		<u>22,188</u>
TOTAL DIRECT GRANTS				<u>\$ 108,687</u>
TOTAL CORPORATION FOR NATIONAL & COMMODITY SERVICE				<u>\$ 108,687</u>
TOTAL EXPENDITURE OF FEDERAL AWARDS				<u>\$ 223,921,248</u>

**CITY OF BALTIMORE SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY BY FEDERAL PROGRAM)  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANTOR</b>	<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>	<b>PAYMENTS MADE TO SUBRE- CIPIENTS</b>
DEPARTMENT OF AGRICULTURE	Food Distribution	10.550	\$ 362,222	
DEPARTMENT OF AGRICULTURE	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	1,272,510	\$ 77,037
DEPARTMENT OF AGRICULTURE	Child and Adult Care Food Program	10.558	5,892,041	90
DEPARTMENT OF AGRICULTURE	Summer Food Service Program for Children	10.559	2,016,074	
DEPARTMENT OF AGRICULTURE	Emergency Food Assistance Program (Administrative Costs)	10.568	902,854	
DEPARTMENT OF COMMERCE	Economic Development - Support for Planning Organizations	11.302	56,750	
DEPARTMENT OF COMMERCE	Special Economic Development and Adjustment Assistance Program	11.307	3,441	
DEPARTMENT OF COMMERCE	Coastal Zone Management Administration Awards	11.419	34,516	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Community Development Block Grants/ Entitlement Grants	14.218	33,319,079	8,011,412
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Urban Development Action Grants/ Repayments	14.221	194,812	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Emergency Shelter Grants Program	14.231	1,155,072	1,124,395
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing Program	14.235	8,195,516	6,684,941
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care	14.238	2,710,117	2,593,734
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	HOME Investment Partnerships Program	14.239	4,122,091	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Opportunities for Persons with AIDS	14.241	7,823,325	4,811,857
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG-Section 108 Loan Guarantees	14.248	5,347,220	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	New Approach Anti-Drug Grants	14.312	38,939	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	165,679	112,548
DEPARTMENT OF INTERIOR	Urban Park and Recreation Recovery Program	15.919	(8,626)	
DEPARTMENT OF JUSTICE	U.S. Dept. of Justice - Asset Forfeitures	16	945,936 (3-a)	
DEPARTMENT OF JUSTICE	Domestic Preparedness Equipment Support Program	16.007	170,191	
DEPARTMENT OF JUSTICE	Juvenile Accountability Incentive Block Grants (JAIBG)	16.523	292,535	
DEPARTMENT OF JUSTICE	Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	29,563	
DEPARTMENT OF JUSTICE	Justice Research, Development, and Evaluation Project Grants	16.560	184,879	
DEPARTMENT OF JUSTICE	Crime Victim Assistance	16.575	127,009	
DEPARTMENT OF JUSTICE	Byrne Formula Grant Program	16.579	1,505,016	606,381
DEPARTMENT OF JUSTICE	Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program	16.580	1,059	
DEPARTMENT OF JUSTICE	Violence Against Women Formula Grants	16.588	34,459	
DEPARTMENT OF JUSTICE	Grants to Encourage Arrest Policies	16.590	315,590	
DEPARTMENT OF JUSTICE	Local Law Enforcement Block Grants Program	16.592	6,467,728	1,201,878
DEPARTMENT OF JUSTICE	Executive Office for Weed and Seed	16.595	86,721	

**CITY OF BALTIMORE SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY BY FEDERAL PROGRAM)  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANTOR</b>	<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>	<b>PAYMENTS MADE TO SUBRE- CIPIENTS</b>
DEPARTMENT OF JUSTICE	Public Safety Partnership and Community Policing Grants	16.710	6,942,613	
DEPARTMENT OF JUSTICE	Police Corps	16.712	261,812	
DEPARTMENT OF LABOR	Employment Service	17.207	13,307	
DEPARTMENT OF LABOR	Senior Community Service Employment Program	17.235	351,496	
DEPARTMENT OF LABOR	Employment and Training Assistance - Dislocated Workers	17.246	858,177	475,620
DEPARTMENT OF LABOR	Employment and Training Research and Development Projects	17.248	109,289	109,289
DEPARTMENT OF LABOR	Employment Services and Job Training - Pilot and Demonstration Programs	17.249	4,644,213	2,538,548
DEPARTMENT OF LABOR	Job Training Partnership Act	17.250	2,008,878	1,124,106
DEPARTMENT OF LABOR	Welfare-To-Work Grants to States and Localities	17.253	7,094,157	4,169,498
DEPARTMENT OF LABOR	Workforce Investment Act	17.255	7,133,008	1,107,966
DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction	20.205	19,250,315	
DEPARTMENT OF TRANSPORTATION	Federal Transit Technical Studies Grants	20.505	69,334	
DEPARTMENT OF TRANSPORTATION	Federal Transit Technical Assistance	20.512	2,697	
DEPARTMENT OF TRANSPORTATION	State and Community Highway Safety	20.600	7,215	
DEPARTMENT OF TRANSPORTATION	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	3,850	
DEPARTMENT OF TREASURY	Gang Resistance Education and Training	21	154,528	(3-b)
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	48,986	
FEDERAL MEDIATION AND CONCILIATION SERVICE	Labor Management Cooperation	34.002	(6,816)	
ENVIRONMENTAL PROTECTION AGENCY	Construction Grants for Wastewater Treatment Works	66.418	988,576	
ENVIRONMENTAL PROTECTION AGENCY	Capitalization Grants for State Revolving Funds	66.458	5,706,220	
ENVIRONMENTAL PROTECTION AGENCY	Superfund State Site - Specific Cooperative Agreements	66.802	237,539	
DEPARTMENT OF ENERGY	Weatherization Assistance for Low-Income Persons	81.042	941,147	806,087
FEDERAL EMERGENCY MANAGEMENT AGENCY	Emergency Management - State and Local Assistance	83.534	8,980	
FEDERAL EMERGENCY MANAGEMENT AGENCY	Emergency Management Performance Grants	83.552	67,660	
DEPARTMENT OF EDUCATION	Special Education - Grants to States	84.027	136,956	
DEPARTMENT OF EDUCATION	Special Education - Grants for Infants and Families with Disabilities	84.181	815,726	71,359
DEPARTMENT OF EDUCATION	Safe and Drug-Free Schools and Communities	84.186	52,917	
DEPARTMENT OF EDUCATION	JTPA School to Work Opportunities Grant	84.278A	40,477	
DEPARTMENT OF EDUCATION	School to Work Local Partnership	84.278C	(3,460)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Title VII, Chapter 2 - Ombudsman	93.041	(419)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Special Programs for the Aging-Title III, Part F-Disease Prevention and Health Promotion	93.043	46,222	

**CITY OF BALTIMORE SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY BY FEDERAL PROGRAM)  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANTOR</b>	<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>	<b>PAYMENTS MADE TO SUBRE- CIPIENTS</b>
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Special Programs for the Aging-Title III, Part B-Grants for Supportive Svcs & Senior Centers	93.044	1,547,984	888,346
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	2,591,268	547,214
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Special Programs for the Aging-Title III, Part D-In-Home Services for Frail Older Individuals	93.046	44	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Project Grants and Cooperative Agreements for Tuberculosis Control Program	93.116	703,807	263,611
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	(4)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Primary Care Services-Resource Coordination and Development Primary Care Offices	93.130	60,987	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Injury Prevention and Control Research and State and Community Based Programs	93.136	373	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Health Center Grants for Homeless Populations	93.151	334,267	35,989
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Demonstration Program for Children, Adolescents, and Women	93.153	3,325	3,325
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Health Program for Toxic Substances and Disease Registry	93.161	1,755	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Childhood Lead Poisoning Prevention Projects	93.197	(55,356)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Family Planning - Services	93.217	831,369	284,523
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Consolidated Knowledge Development and Application Program	93.230	239,350	190,037
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Abstinence Education	93.235	1,487	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Immunization Grants	93.268	564,153	1,039
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Job Opportunities and Basic Skills Training	93.561	(11,850)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Child Support Enforcement	93.563	1,481,817	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Refugee and Entrant Assistance-State Administered Program	93.566	50,635	50,635
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Low-Income Home Energy Assistance	93.568	3,376,929	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Community Services Block Grant	93.569	2,514,981	110,000
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Community Services Block Grant Discretionary Awards-Community Food and Nutrition	93.571	(65,595)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Child Care Development Block Grant	93.575	2,427	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Refugee and Entrant Assistance - Discretionary Grants	93.576	331,847	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Head Start	93.600	22,380,738	22,051,497
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Adoption Opportunities	93.652	11,267	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Foster Care - Title IV-E	93.658	(9,629)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Medical Assistance Program	93.778	5,148,222	3,543,119
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Health Care Financing Research, Demonstrations and Evaluations	93.779	90,375	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Emergency Relief Project Grants	93.914	211,820	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Emergency Relief Formula Grants	93.915	16,741,072	15,621,567
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Care Formula Grants	93.917	3,174,389	2,921,519

**CITY OF BALTIMORE SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY BY FEDERAL PROGRAM)  
FISCAL YEAR ENDED JUNE 30, 2001**

<b>FEDERAL GRANTOR</b>	<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>	<b>PAYMENTS MADE TO SUBRE- CIPIENTS</b>
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Cooperative Agreements for State-Based Comprehensive Breast & Cervical Cancer	93.919	116,972	108,080
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Healthy Start Initiative	93.926	2,390,489	2,334,250
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Prevention Activities - Health Department Based	93.940	3,030,889	1,628,614
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Demonstration, Research, Public and Professional Education Projects	93.941	212,021	199,260
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Human Immunodeficiency Virus/ Acquired Immunodeficiency Virus Syndrome Surveillance	93.944	213,800	56,579
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Block Grants for Prevention and Treatment of Substance Abuse	93.959	8,058,296	8,058,296
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	1,637,579	602,315
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Preventive Health Services - Sexually Transmitted Diseases Research and Demonstrations	93.978	388,565	285,569
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Preventive Health and Health Services Block Grant	93.991	96,644	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Maternal and Child Health Services Block Grant to the States	93.994	3,364,418	3,364,418
CORPORATION FOR NATIONAL & COMMODITY SERVICE	Retired and Senior Volunteer Program	94.002	108,687	
MISCELLANEOUS FOUNDATIONS & COMMISSIONS	Senior Companion Program	94.016	298,716	
TOTAL ALL PROGRAMS			<u>\$ 223,921,248</u>	<u>\$ 98,776,548</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

1. We have defined Active Federal Financial Assistance as follows:  
Active Operating Grant - Any operating grant having current fiscal year 2001 expenditures.  
Active Project Grant - Any project grant having current fiscal year 2001 expenditures.  
Other Financial Assistance - Any contract, loan, loan guarantee, property, cooperative agreement, interest subsidy, insurance or direct appropriation having current fiscal year 2001 disbursements.
2. Our Federal Financial Assistance sample plan is as follows (dollar threshold to distinguish between Type A and Type B programs is \$3,000,000) :

	<u>Federal CFDA Number</u>	<u>Federal Program Title</u>	<u>Number of Awards</u>	<u>Current Per Accounting Records</u>
Total Schedule			<u>579</u>	<u>\$223,921,248</u>
Major Federal Programs	10.558	Child and Adult Care Food Program	10	\$5,892,041
	14.218	Community Development Block Grants/ Entitlement Grants	15	33,319,079
	14.235	Supportive Housing Program	10	8,195,516
	14.239	HOME Investment Partnerships Program	6	4,122,091
	14.241	Housing Opportunities for Persons with AIDS	10	7,823,325
	16.592	Local Law Enforcement Block Grants Program	4	6,467,728
	16.710	Public Safety Partnership and Community Policing Grants	7	6,942,613
	17.249	Employment Services and Job Training - Pilot and Demonstration Programs	10	4,644,213
	17.253	Welfare-To-Work Grants to States and Localities	3	7,094,157
	17.255	Workforce Investment Act	11	7,133,008
	20.205	Highway Planning and Construction	54	19,250,315
	66.458	Capitalization Grants for State Revolving Funds	6	5,706,220
	93.044/93.045	Special Programs for the Aging, Title III, Part B & C	20	4,139,252
	93.568	Low-Income Home Energy Assistance	5	3,376,929
	93.600	Head Start	6	22,380,738
	93.778	Medical Assistance Program	14	5,148,222
	93.914/93.915	HIV Emergency Relief Projects / Formula Grants	4	16,952,892
	93.917	HIV Care Formula Grants	4	3,174,389
	93.926	Healthy Start Initiative	6	2,390,489
	93.940	HIV Prevention Activities - Health Department Based	17	3,030,889
	93.959	Block Grants for Prevention and Treatment of Substance Abuse	11	8,058,296
	93.994	Maternal and Child Health Services Block Grant to the States	27	3,364,418
Total Audit Coverage			<u>260</u>	<u>\$188,606,820</u>
% of Total Schedule			<u>44.9%</u>	<u>84.2%</u>

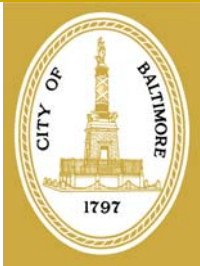
**CITY OF BALTIMORE - SINGLE AUDIT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2001**

3. These programs have no CFDA Number. The fund sources are as follows:
  - (a) Federal assistance to the City was funded by the forfeited property program Drug Enforcement Administration.
  - (b) Federal assistance to the City was funded by the United States Department of the Treasury.
4. In those instances where no federal grant identification is shown, it is because this information could not be determined.
5. All federal CFDA numbers were updated to reflect revisions as of the June 2001 Catalog of Federal Domestic Assistance.
6. The Emergency Food Assistance Program (CFDA Number 10.568) on page 2 of this schedule, reflects the value of commodities distributed to the City from the Maryland State Department of Human Resources.



PART IV

REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE



**AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

March 8, 2002

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates of the  
City of Baltimore

Compliance

We have audited the compliance of the City of Baltimore, Maryland, with the types of requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2001. The City of Baltimore, Maryland's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Baltimore, Maryland's management. Our responsibility is to express an opinion on the City of Baltimore, Maryland's compliance based on our audit.

The City of Baltimore, Maryland's general purpose financial statements include the operations of the Baltimore City Public School System and the Enoch Pratt Free Library which incurred a total of \$106,909,943, in federal expenditures during the year ended June 30, 2001. Our audit, described below, did not include the operations of the Baltimore City Public School System and the Enoch Pratt Free Library because they are subject to separate audits in accordance with Federal and State requirements, and separate reports thereon for fiscal year 2001 have been previously issued.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we

plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Baltimore, Maryland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Baltimore, Maryland's compliance with those requirements.

In our opinion, the City of Baltimore, Maryland complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 01-1 through 01-09.

#### Internal Control Over Compliance

The management of the City of Baltimore, Maryland is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Baltimore, Maryland's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the City of Baltimore, Maryland's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 01-10 through 01-16.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable

conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the above specified parties, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor

PART V

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001

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CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

Section I - Summary of Auditors' Results

**Part I – Comprehensive Annual Financial Report**

Type of auditors' report issued:

Unqualified opinion

**Part II – Auditors' Report on Compliance and Internal Control  
Over Financial Reporting**

Internal control over financial reporting:

Material weaknesses identified?

\_\_\_\_\_ Yes X No

Reportable conditions identified that are not considered  
to be material weaknesses?

\_\_\_\_\_ Yes X None reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes X No

**Part III - Supplementary Schedule of Expenditures of Federal  
Awards**

Type of auditor's report issued:

Unqualified opinion

**Part IV – Auditor's Report on Compliance with Requirements  
Applicable to Each Major Program and on Internal  
Control over Compliance**

Internal control over major programs:

Material weaknesses identified?

\_\_\_\_\_ Yes X No

Reportable conditions identified that are not considered  
to be material weaknesses?

X Yes \_\_\_\_\_ None reported

Type of auditor's report issued on compliance for major  
programs?

Unqualified opinion

Any audit findings disclosed that are required to be reported in  
accordance with Section 510(a) or Circular A-133?

X Yes \_\_\_\_\_ No

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Part IV – Auditor’s Report on Compliance with Requirements**  
**Applicable to Each Major Program and on Internal**  
**Control over Compliance (continued)**

Identification of major programs:

<u>CFDA</u> <u>Number</u>	<u>Title</u>
10.558	Child and Adult Care Food Program
14.218	Community Development Block Grants/ Entitlement Grants
14.235	Supportive Housing Program
14.239	HOME Investment Partnership Program
14.241	Housing Opportunities for Persons with AIDS
16.592	Local Law Enforcement Block Grants Program
16.710	Public Safety Partnership and Community Policing Grants
17.249	Employment Services and Job Training – Pilot and Demonstration Programs
17.253	Welfare-To-Work Grants to States and Localities
17.255	Workforce Investment Act
20.205	Highway Planning and Construction
66.458	Capitalization Grants for State Revolving Funds
93.044 / 93.045	Special Programs for the Aging -Title III, Part B-Grants for Supportive Serv. and Sr. Ctr. Special Programs for the Aging -Title III, Part C – Nutrition Services
93.568	Low-Income Home Energy Assistance
93.600	Head Start
93.778	Medical Assistance Program
93.914 / 93.915	HIV Emergency Relief Projects Grants
93.917	HIV Care Formula Grants
93.926	Healthy Start Initiative
93.940	HIV Prevention Activities – Health Department Based
93.959	Block Grant for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee?   X   Yes        No



CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

Section II – Financial Statement Findings

There are no reportable conditions, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards*.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

Section III – Federal Award Findings and Questioned Costs

*Compliance With Requirements Applicable to Each Major Program*

<b>Finding #:</b>	<b>01-1</b>
<b>CFDA #:</b>	<b>16.592, 93.914/93.915, 93.917, 93.940, 93.994</b>
<b>Program Titles:</b>	<b>Local Law Enforcement Block Grants Program HIV Emergency Relief Project Grants HIV Care Formula Grants HIV Prevention Activities Maternal and Child Health Services Block Grant to the States</b>
<b>Federal Agency:</b>	<b>Various</b>
<b>Federal Award #:</b>	<b>Various</b>
<b>Pass-Through:</b>	<b>Various</b>

City Agencies are Not Adhering to Federal Requirements Regarding External Monitoring of Subrecipients

Per the Federal Common Rule, Subpart C, Section .26, grantees are instructed to: (i) determine whether their subrecipients that expend \$300,000 or more in federal awards have been audited in accordance with the Office of Management and Budget (OMB) Circular A-133; (ii) issue timely management decisions on audit findings; (iii) ensure that appropriate corrective action is taken by the subrecipient within six months after receipt of an audit report; and (iv) consider whether the subrecipient audits necessitate adjustment of the City's records.

The Mayor's Office of Criminal Justice (MOCJ) administers federal program number 16.592 – Local Law Enforcement Block Grants Program. During fiscal year 2001, MOCJ's subrecipient did not have the required financial and compliance audit performed.

The Baltimore City Health Department (BCHD) administers federal program numbers 93.914/93.915 – HIV Emergency Relief Project Grants, 93.917 – HIV Care Formula Grants, 93.940 – HIV Prevention Activities, and 93.994 – Maternal and Child Health Services Block Grant. During fiscal year 2001, one of twenty-eight subrecipients did not have the required financial and compliance audits performed.

We recommend that all City agencies receive audit reports from subrecipients required to have an audit in accordance with OMB Circular A-133, issue timely management decisions on audit findings, and require subrecipients to take timely corrective action on deficiencies identified in audits. We additionally recommend that the effects of subrecipient noncompliance be properly reflected in the City's records.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Responses:**

The Mayor's Office of Criminal Justice and Baltimore City Health Department concur with this finding and their corrective action plans are included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-2  
**CFDA #:** 14.235, 14.241, 93.778, 93.926, 93.959, 93.994  
**Program Titles:** Supportive Housing Program  
Housing Opportunities for Persons With AIDS  
Medical Assistance Program  
Healthy Start Initiative  
Block Grants for Prevention & Treatment of Substance Abuse  
Maternal and Child Health Services Block Grant to the States  
**Federal Agency:** Various  
**Federal Award #:** Various  
**Pass-Through:** Various

City Agencies are Not Adhering to Federal Requirements Regarding Internal Monitoring of Subrecipients

The Federal Common Rule, Subpart C, Section .40, requires the grantee to monitor and report program performance. The grantee has the responsibility to monitor itself and its subrecipients, and to report to the federal agency on a scheduled and “as-needed” basis.

The Department of Housing and Community Development (DHCD) administers federal program numbers 14.235 – Supportive Housing Program and 14.241 – Housing Opportunities for Persons With Aids. During fiscal year 2001, DHCD failed to monitor subrecipient activities regarding administration of federal awards for forty-nine of fifty-seven subrecipients.

The Baltimore City Health Department (BCHD) administers federal program numbers 93.778 – Medical Assistance Program, 93.926 – Healthy Start Initiative, 93.959 – Block Grants for Prevention and Treatment of Substance Abuse, and 93.994 – Maternal and Child Health Services Block Grant. During fiscal year 2001, BCHD failed to monitor subrecipient activities regarding administration of federal awards for eleven of seventy-three subrecipients.

We recommend that all City agencies strictly adhere to federal guidelines regarding monitoring of subrecipients as required by the Federal Common Rule, Subpart C, Section .40.

**Responses:**

The Department of Housing and Community Development and Baltimore City Health Department concur with this finding and their corrective action plans are included in Part VII – Auditees’ Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-3  
**CFDA #:** 10.558, 14.218, 16.592, 93.044/93.045, 93.568, 93.778  
**Program Titles:** Reference below  
**Federal Agency:** Various  
**Federal Award #:** Various  
**Pass-Through:** Various

Financial Reports Should be Supported by the Underlying Accounting Records

The Office of Management and Budget Circular A-133 requires the auditor to determine whether financial reports, submitted to account for federal financial assistance, contain information that is supported by the books and records from which the basic financial reports have been prepared.

As part of our fiscal year 2001 audit, we selected thirty final federal financial reports for active awards within all major federal programs, and reviewed and compared these to the underlying books and records. Of those reviewed, the following reports could not be reconciled to the City's accounting records:

<u>GRANT TITLE</u>	<u>FEDERAL/ STATE ID NUMBER</u>	<u>REPORT PERIOD</u>	<u>(REV) / EXP REFLECTED ON REPORT</u>	<u>(REV) / EXP PER CITY'S ACCOUNTING RECORDS</u>	<u>(OVER) / UNDER REPORTED</u>	
<u>CFDA # 10.558</u> Child and Adult Care Food Program	014-220	11/1/00-11/30/00	39,489	35,519	(3,970)	(A)
<u>CFDA # 14.218</u> Community Development Block Grant	B99-MC-24-0010	7/1/99-6/30/00	37,971,187	37,725,183	(246,004)	(B)
<u>CFDA # 16.592</u> Local Law Enforcement Block Grant II	97-LB-VX-2832	10/1/98-9/30/00	4,825,028	5,609,834	784,806	
<u>CFDA# 93.044/93.045</u> Grants for Supportive Services and Senior Centers	3-24-AAA-002	7/1/99-6/30/00	(7,158,923) 7,158,923	(5,243,889) 5,286,706	(1,915,034) (1,872,217)	(C)
<u>CFDA # 93.568</u> Low-Income Home Energy Assistance	CSA/EA-07/99-039	7/1/99-6/30/00	578,672	591,641	12,969	
<u>CFDA # 93.778</u> Medical Assistance Program	MA005EPS MA365GTS	7/1/99-6/30/00 7/1/99-6/30/00	3,155,644 4,646,213	3,158,894 3,554,846	3,250 (1,091,367)	

- (A) This amount includes only the administrative payment and not the food service costs.  
 (B) Additionally, DHCD carried forward the incorrect unexpended balance from FY '99 resulting in a difference of \$595,500.  
 (C) Of the amount audited, the federal fund surplus balances amount totaled \$227,264.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

We determined that expenditures for the above federal financial reports did not reconcile to the City's accounting records thus resulting in misstatements of expenditures.

We recommend that future federal financial reports be prepared directly from the City's accounting records.

**Responses:**

The Baltimore City Health Department, Department of Housing and Community Development, and Mayor's Office on Criminal Justice concur with this finding and their corrective action plans are included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

The Commission on Aging and Retirement Education (CARE) does not concur with this finding. CARE believes that the surplus balance of \$227,264 is in error due to the auditor excluding non-subgrantee expenditures in Title III-B. *The Auditor has reviewed the Auditees' response and still considers the finding to be valid. CARE has not provided documentation for the additional \$227,264 in expenditures.*

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-4  
**CFDA #:** 14.241, 16.592, 93.044/93.045, 93.568, 93.600, 93.778, 93.926, 93.940, 93.959, 93.994  
**Program Titles:** Reference below  
**Federal Agency:** Various  
**Federal Award #:** Various  
**Pass-Through:** Various

Financial Reports Should be Submitted in a Timely Manner

The Common Rule, Subpart C, Section .41, sets forth uniform reporting requirements including the timing, frequency and format of financial reports prepared and submitted by grant recipients. Of the thirty final reports selected for review, we found that twenty-one of these reports had deviations with regard to the timing requirement as follows:

<u>GRANT TITLE</u>	<u>FEDERAL GRANT NUMBER</u>	<u>STATE GRANT NUMBER</u>	<u>DATE OF REQUIRED REPORT SUBMISSION</u>	<u>DATE REPORT WAS SUBMITTED</u>
<u>CFDA # 14.241</u> Housing Opportunities for Persons with AIDS	MD06H99-F001		9/30/00	1/7/01
<u>CFDA # 16.592</u> Local Law Enforcement Block Grant III	98LBVX2832		9/30/00	1/11/02
<u>CFDA # 93.044/93.045</u> Grants for Supportive Services and Senior Centers		3-24-AAA-002	12/31/00	6/12/01
<u>CFDA # 93.568</u> Low-Income Home Energy Assistance		CSA/EA-07/99-039 – Admin. CSA/EA-07/99-039- Benefits	8/14/00 7/14/00	9/29/00 8/7/00
<u>CFDA# 93.600</u> Head Start	03CH0207/34 03Y3006/01 03CH0207/35 03CH3303/1 03YC0006/02		9/30/99 9/30/99 9/30/00 9/30/00 9/30/00	6/28/00 6/28/00 9/27/01 9/27/01 9/27/01
<u>CFDA # 93.778</u> Medical Assistance Program		MA 157 ACM MA 005 EPS MA 365 GTS	8/31/00 8/31/00 8/31/00	9/5/00 9/15/00 10/16/00
<u>CFDA # 93.926</u> Healthy Start Initiative	STH-24C004-06-2 5 H96-MC00009071 5 H96 MC0009-09		11/30/98 11/30/99 11/30/00	7/19/01 7/19/01 7/19/01
<u>CFDA # 93.940</u> HIV Prevention Activities	AD243CTS AD364HER		9/30/00 9/30/00	10/24/00 3/7/01

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

<u>CFDA # 93.959</u>			
Addiction Services Block Grant	AS 019 ABG	8/31/00	10/18/00
	MU505 ADP	8/31/00	10/5/00
 <u>CFDA # 93.994</u>			
Maternal & Child Health Services Block Grant	FH022MCH	8/31/00	11/2/00

We recommend that the City make an effort to meet future timing deadlines through appropriate staffing and workload scheduling and by establishing and enforcing strict timing requirements. Additionally, we recommend improving the computerized tracking of grants from the date of completion of a project and/or the end of the grant period to the date of required submission. Staff will then be more aware of the time frame remaining to submit the report.

**Responses:**

The Department of Housing and Community Development, Mayor's Office on Criminal Justice, Commission on Aging and Retirement Education, and Baltimore City Health Department concur with this finding and their corrective action plans are included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.



CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-5  
**CFDA #:** 16.592, 93.568, 93.600, 93.778, 93.914/93.915, 93.994  
**Program Titles:** Local Law Enforcement Block Grants Program  
Low-Income Home Energy Assistance  
Head Start  
Medical Assistance Program  
HIV Emergency Relief Project Grants  
Maternal & Child Health Services Block Grant to the States  
**Federal Agency:** Various  
**Federal Award #:** Various  
**Pass-Through:** Various

Obligations Incurred are Not Liquidated Within 90 Days of the End of the Funding Period

The Federal Common Rule, Subpart C, Section .23, requires that when a funding period is specified, a grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period.

During the fiscal year 2001 audit, we determined that six major federal programs did not meet the 90-day liquidation requirement; however, the amounts identified for these programs after the liquidation period were otherwise allowable costs. Since the City's procedures for acquiring, paying and accounting for items and services frequently require greater than 90 days to liquidate, there are no associated questioned costs.

The Mayor's Office on Criminal Justice administers federal program number 16.592 – Local Law Enforcement Block Grants Program. For fiscal year 2001, costs in the amount of \$435,114 were not in compliance with the 90-day liquidation requirement.

The Department of Housing and Community Development administers federal program numbers 93.568 – Low-Income Home Energy Assistance and 93.600 – Head Start. For fiscal year 2001, costs in the amounts of \$11,785 and \$526,554, respectively, were not in compliance with the 90-day liquidation requirement.

For fiscal year 2001, the following Baltimore City Health Department federal programs and amounts were not in compliance with the 90-day liquidation requirement:

<u>Federal Program #</u>	<u>Amount</u>
93.778	\$1,002,031
93.914/93.915	180,656
93.994	17,145

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

We recommend that the City comply with stated requirements and liquidate obligations within 90 days after the end of the funding period.

**Responses:**

The Mayor's Office on Criminal Justice, Department of Housing and Community Development, and Baltimore City Health Department concur with this finding and their corrective action plans are included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-6  
**CFDA #:** 17.253  
**Program Title:** Welfare-to-Work Grants to States and Localities  
**Federal Agency:** Department of Labor  
**Federal Award #:** Y 792-9-00-81-60  
**Pass-Through:** Maryland State Department of Labor, Licensing and Regulation

Program did Not Comply with Retention of Job Placement Payments

The Code of Federal Regulations, (20 CFR section 645.230(a)(3)), requires that contracts or vouchers for job placement services supported by funds provided for this program must include a provision to require that at least one-half of the payment occur after an eligible individual placed into the workforce has been in the workforce for six months. This provision applies only to placement in unsubsidized jobs.

The Office of Employment Development (OED) administers federal program number 17.253 – Welfare-to-Work Grants. During fiscal year 2001, OED contracted with various subrecipient organizations to provide employment and training services to assist hard-to-employ welfare recipients into unsubsidized jobs. We reviewed a sample of these contracts to verify compliance with the retention of payments provision and found that the required 50 percent holdback provision was not incorporated into the contractual agreements. Thus, OED did not implement the holdback provision as required.

We recommend that OED include the required provision in its contracts and withhold half of the funds for six months.

**Response:**

The Office of Employment Development (OED) requested a waiver of the 50% holdback requirement. The Department of Labor (DOL) responded in correspondence dated 10/22/01, stating that the requirement was statutory in nature and thus could not be waived. However, DOL also clarified their expectation that local jurisdictions would come into compliance with the 50% holdback provision when contracts were renewed. OED renewed its Welfare-to-Work (WTW) contracts effective 1/1/02. To accommodate the 50% holdback requirement, a second contract has been negotiated with each WTW subcontractor, which will permit the remaining 50% of the holdback to be paid when the subcontractor is able to prove that the participant has been retained in employment for six months. *The Auditor has reviewed the Auditees' response and still considers the finding to be valid.*

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-7  
**CFDA #:** 16.592  
**Program Title:** Local Law Enforcement Block Grants Program  
**Federal Agency:** Department of Justice  
**Federal Award #:** 98-LB-VX-2832, 2000-LB-VX-0446, 2000-LB-BX-2532  
**Pass-Through:** None

Interest Earned on Advanced Grant Funds is Not Properly Credited to the Program

Grant funds under the Local Law Enforcement Block Grant (LLEBG) are received in advance, with the provision that such funds be placed in an interest bearing account. Per the grant award, only allowable program expenses can be paid from the interest earned and the funds may not be utilized to pay debts incurred by other activities beyond the scope of the LLEBG Program.

The Mayor's Office of Criminal Justice (MOCJ) administers federal program number 16.592 – Local Law Enforcement Block Grants Program. In our test of interest earned on LLEBG funds, we noted that the City combined City match expenditures with federal expenditures when computing the federal cash available for interest. This process understated federal cash eligible to be invested and resulted in the City understating interest to the LLEBG Program in the amount of \$152,518.

We recommend that the Bureau of Accounting and Payroll Services (BAPS) process an adjustment to properly credit the program for interest earned on grant funds. Additionally, MOCJ and BAPS should coordinate their efforts to ensure that the program is properly credited for interest earned and all funds are accounted for in the future.

**Responses:**

The Mayor's Office on Criminal Justice and Bureau of Accounting and Payroll Services concur with this finding and their corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-8  
**CFDA #:** 17.255  
**Program Title:** Workforce Investment Act  
**Federal Agency:** Department of Labor  
**Federal Award #:** POOB1200005  
**Pass-Through:** Maryland State Department of Labor, Licensing and Regulation

Incorrect Charge was Made to the Program

The Office of Management and Budget (OMB) Circular A-87, requires that costs be reasonable and necessary for the proper administration of the grant. In addition, costs should be allocable to federal awards and be adequately documented.

The Office of Employment Development (OED) administers federal program number 17.255 – Workforce Investment Act (WIA). During fiscal year 2001, the City erroneously charged \$27,000 to the WIA program and failed to adjust the WIA accounts. This resulted in the program expenditures being overstated by \$27,000 at year-end

As a result of our audit, the City processed the correcting journal entry to correct the charge.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-9  
**CFDA #:** 16.710  
**Program Title:** Public Safety Partnership and Community Policing Grants  
**Federal Agency:** Department of Justice  
**Federal Award #:** 2001ULWX003 (UHP); 95CCWX0136 (UHP);  
98CQWX0017 (DNPP)  
**Pass-Through:** None

Performance Reports are Not Submitted in a Timely Manner

The COPS *Universal Hiring Program Grant Owner's Manual* requires that the Departmental Annual Report and Officer Progress Report be filed once a year for the Universal Hiring Program and the Distressed Neighborhood Pilot Project.

The Baltimore City Police Department (BCPD) administers federal program number 16.710 – COPS Programs. BCPD did not file the Annual Progress Reports for the COPS Universal Hiring Program and the Distressed Neighborhood Pilot Project for fiscal year 2001.

We recommend that the BCPD implement procedures to ensure that the annual performance reports are filed timely.

**Response:**

The Baltimore City Police Department concurs with this finding and its corrective plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

Internal Control Over Compliance

**Finding #:** 01-10  
**CFDA #:** 20.205  
**Program Title:** Highway Planning and Construction  
**Federal Agency:** Department of Transportation  
**Federal Award #:** BRF-359292)/BC 269-0578115; STP-2341(16)/BC 315-022-815  
**Pass-Through:** Maryland State Highway Administration

Reimbursement Billing Report is Not Reconciled to the Accounting Records

The Federal Common Rule, Subpart C, Section 20 (b) (7), requires entities to establish procedures to insure complete and accurate cash transaction reported for reimbursement.

The Office of Transportation (OOT) administers federal program number 20.205 – Highway Planning and Construction. Based on our review, we have determined that the OOT is not reconciling the consolidated billing report to the accounting records and as a result, the following has occurred:

1. the City's consolidated billing which is used to obtain reimbursement for expenditures is not supported by the accounting records
2. new projects which have received the federal-aid project authorization/agreement and are incurring costs are not added to the consolidated billing in a timely manner
3. the City is requesting reimbursement for project costs that have not yet been paid.

We recommend that the OOT and the Bureau of Accounting and Payroll Services (BAPS) implement procedures to ensure that the consolidated billing report is complete, accurate and agrees to the City's accounting records.

**Response:**

The Office of Transportation and the Bureau of Accounting and Payroll Services concur with this finding and their corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-11  
**CFDA #:** 17.253  
**Program Title:** Welfare-to-Work Grants to States and Localities  
**Federal Agency:** Department of Labor  
**Federal Award #:** Y 792-9-00-81-60  
**Pass-Through:** Maryland State Department of Labor, Licensing and Regulation

Billings For Program Income are Not Reconciled to Payment Amounts Received

The Code of Federal Regulations, (20 CFR section 645.230(a)(6)), requires that gross income received which is directly generated by federal-funded projects during the grant period be recognized as program income. If cost incident to the generation of program income is authorized by federal regulations or the grant agreement, program income may be deducted from gross income to determine program income.

The Office of Employment Development (OED) administers federal program number 17.253 – Welfare-to-Work Grants to States and Localities. During fiscal year 2001, OED was a participant in a contractual agreement with the Baltimore City Department of Social Services (BCDSS) to place Welfare-to-Work participants in subsidized employment positions with public or private sector employers. The agreement consists of BCDSS diverting a portion of the participant's Temporary Assistance for Needy Families grant to OED.

We reviewed OED's procedures for collecting and recording the income generated by the grant diversion program and found that there were no procedures in place to reconcile program income earned with the amounts that were actually received. The Department of Audits compared the program income invoiced by OED totaling \$340,940 to the actual receipts of \$327,499. This comparison disclosed an uncollected balance of \$13,441.

We recommend that OED establish and implement procedures requiring monthly reconciliation and resolve any uncollected balances with BCDSS.

**Response:**

The Office of Employment Development concurs with this finding and its corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.



CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-12  
**CFDA #:** 10.558, 14.235, 14.241, 16.592, 16.710, 17.249, 93.044/93.045,  
93.568, 93.600, 93.778, 93.914/93.915, 93.917, 93.926, 93.940  
93.959, 93.994  
**Program Title:** Various  
**Federal Agency:** Various  
**Federal Award #:** Various  
**Pass-Through:** Various

Inactive Grants are Not Removed from Accounting Records in a Timely Manner

The Common Rule, Support C, Section .20, prescribes standards for financial management systems incorporating grants accounting. While the City of Baltimore financial management systems are generally in compliance with these standards, there were inadequacies in accounting for grants.

We observed a significant number of accounts carried in the City's accounting records for sixteen major federal programs as of June 30, 2001 that were established to account for operating grants received in fiscal year 2000 or earlier. These accounts are inactive (i.e., containing either relatively small surpluses, which should be returned to the grantor, or deficits, which should be charged against City general funds.)

We recommend that accounts for inactive grants be closed out on a timely basis with any surplus funds returned to the grantor and any deficits transferred to City general funds.

**Responses:**

The Bureau of Accounting and Payroll Services (BAPS) concurs with this finding and their corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-13  
**CFDA #:** 93.600  
**Program Titles:** Head Start  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** 0CH0207/34  
**Pass-Through:** None

Program is Not in Compliance With Cash Management Requirements

The Federal Common Rule, Subpart C, Section 20 (b) (7), requires a grant recipient to minimize the time elapsing between the transfer of funds from the U.S. Treasury and their disbursement.

The Baltimore City Department of Housing and Community Development (DHCD) administers federal program number 93.600 – Head Start. DHCD inadvertently used the combined total of State and federal expenditures to request reimbursement from the Department of Health and Human Services (HHS). This practice resulted in an over-billing of federal funds in the amount of \$5,464,574 for the months of April and May 2001. All overdrawn funds were returned by Head Start to HHS in December 2001.

We recommend that DHCD establish procedures to ensure that cash reimbursements are based on actual federal expenditures.

**Response:**

The Department of Housing and Community Development concurs with this finding and its corrective action plan is included in Part VII – Auditees’ Corrective Plan on Current Audit Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-14  
**CFDA #:** 93.044/93.045  
**Program Title:** Special Programs for the Aging-Title III, Parts B & C  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** None  
**Pass-Through:** Maryland Department of Aging  
3-24-AAA-002

Earmarking Requirements Should be Supported by the Accounting Records

The Maryland Office on Aging requires that recipient agencies spend a minimum of 15% of Title III-B funding on access services and 10% on in-home services during each grant year.

The Commission on Aging and Retirement Education (CARE) administers federal program number 93.044/93.045 – Grants for Supportive Services and Senior Centers. CARE was unable to provide documentation supporting amounts expended on access services and in-home services. Therefore, we were unable to determine compliance with earmarking requirements for the period under audit.

We recommend that the City develop controls and procedures to isolate types of services for reporting purposes and that future financial reports be prepared directly from the accounting records.

**Response:**

The Commission on Aging and Retirement Education does not concur with this finding. CARE believes that the federal fund amount against which the earmarking percentages are applied was incorrectly inflated as a result of some federal funds being doubled-counted. In addition, CARE feels that the difficulty in locating expenditures in the two priority service areas is a function of the limitations of the current City accounting system. CARE's proposed corrective action plan for this weakness is included in Part VII – Auditees' Corrective Plan on Current Audit Findings. *The Auditor has reviewed the Auditees' response and still considers the finding to be valid.*

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-15  
**CFDA #:** 93.568  
**Program Title:** Low-Income Home Energy Assistance  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** None  
**Pass-Through:** Maryland State Department of Human Resources  
**State Identification Number – CSA/EA99-039**

Applications for Eligibility are Not Certified by Intake Worker

Per the Maryland Energy Assistance Program (MEAP) Operations Manual, Chapter 4, Section IV, the application for determination of eligibility is required to have the signature of the MEAP worker who certified the applicant as eligible.

The Department of Housing and Community Development (DHCD) administers federal program number 93.568 – Low-Income Home Energy Assistance. In our test of applicant eligibility, we noted that eight out of twenty-two applications tested lacked the signature of the intake worker.

We recommend that income documentation procedures be established which ensure that intake workers sign the application as certification of applicant eligibility.

**Response:**

The Department of Housing and Community Development concurs with this finding and its corrective action plan is included in Part VII – Auditees’ Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)

**Finding #:** 01-16  
**CFDA #:** 93.568  
**Program Title:** Low-Income Home Energy Assistance  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** None  
**Pass-Through:** Maryland State Department of Human Resources  
State Identification Number – CSA/EA99-039

Accounting Records are Not Maintained

The Office of Management and Budget Circular A-133 requires the auditor to determine whether financial reports, submitted to account for federal financial assistance, contain information that is supported by the books and records from which the basic financial reports have been prepared.

The Baltimore City Department of Housing and Community Development (DHCD) administers federal program number 93.568 – Low-Income Home Energy Assistance. The transaction journal which acts as the Maryland Energy Assistance Program's (MEAP) accounting record and provides underlying support for the financial reports was not prepared in fiscal year 2001.

We recommend that MEAP prepare and maintain the transaction journal which will support any future financial reports.

**Response:**

The Department of Housing and Community Development concurs with this finding and its corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

PART VI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001**

**Finding Number/Finding**

**Status**

**Planned Corrective Action**

Findings in this schedule are presented in the same order in which they appeared in the FY 2000 Single Audit report. Each finding contains number 00, 99, 98 or 97 to the left of the dash, which designates the FYs 2000, 1999, 1998 or 1997 audit report. The number to the right of the dash reflects the finding number.

**Fiscal Year 2000 Single Audit**

**Schedule of Findings and Questioned Costs**

**Section III - Federal Award Findings and Questioned Costs**

**Compliance With Requirements Applicable to Each Major Program**

**Finding # 00-1**

For federal program numbers 17.246 / 17.250, Economic Dislocation & Workers' Adjustment Assistance Act / Job Training Partnership Act, the Office of Employment Development (OED) had not received two of seven required subrecipient audit reports. The auditors recommended that external monitoring procedures be adhered to.	Corrected
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For federal program numbers 93.914 / 93.915 - HIV Emergency Relief Project Grants, the Baltimore City Health Department (BCHD) had not received two of eighteen required single audit reports. The auditors recommended that external monitoring procedures be adhered to.	Corrected
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**Finding # 00-2**

Reported expenditures for federal program number 10.558, Child and Adult Care Food Program, were in excess of the City's accounting records in the amount of \$3,710. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Corrected
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**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
For federal program number 14.218, Community Development Block Grant, the City's accounting records were in excess of the reported expenditures in the amount of \$177,307. Additionally, the incorrect unexpended balance was carried forward from the prior year resulting in a difference of \$595,500. The auditors recommended that future federal financial reports be prepared directly from the City's accounting records.	Partially Corrected	DHCD concurs that the Grantee Performance Report (GPR) understated expenditures and that the incorrect unexpended balance was carried forward from the prior year. DHCD is now reconciling agency records to Level III expenditures. The amended GPR financial summary form will be sent to HUD for approval. Implementation date: April 2002
		Contact Person: William Colbert, Chief of Fiscal Services, DHCD
Reported expenditures for federal program number 14.241, Housing Opportunities for Persons with AIDS, were in excess of the City's accounting records in the amount of \$3,250,814. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Corrected	
Reported expenditures for federal program number 16.592, Local Law Enforcement Block Grant, were in excess of the City's accounting records in the amount of \$173,072. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Not Corrected	MOCJ will review the costs charged to Round I of the Local Law Enforcement Block Grant (LLEBG) on the City's records. Costs not properly assigned to Round I LLEBG will be reassigned to the proper accounts. If necessary, the report for Round I will be revised to agree to the underlying accounting records. Implementation date: December 2002
		Contact Person: Kristen Mahoney, Director, Grants and Government Relations, MOCJ



**CITY OF BALTIMORE**  
**AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2001**  
**(Continued)**

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
For federal program numbers 17.246 / 17.250, Economic Dislocation & Workers' Adjustment Assistance Act / Job Training Partnership Act, the City's accounting records were in excess of the reported expenditures in the amounts of \$29,283 and \$29,908. The auditors recommended that future federal financial reports be prepared directly from the City's accounting records.	Not Corrected	OED will put procedures in place to close accounts in a timely manner. Additionally, OED will request that Accounting Operations freeze accounts after close-out to prevent future transaction activity. Implementation date: June 2002  Contact Person: Malcolm Leggett, Comptroller, OED
Reported expenditures for federal program number 93.044 / 93.045, Grants for Supportive Services and Senior Centers, were in excess of the City's accounting records in the amount of \$1,805,646. Reported revenues were also overstated by \$1,671,011. The auditors recommended that the reported overstated revenues and expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Not Corrected	CARE has not offered a corrective action plan.  Contact Person: J. Eric Ebling, Chief of Community Services, CARE
For federal program number 93.778, Medical Assistance Program, the City's accounting records were in excess of the reported expenditures in the amounts of \$1,556 and \$33,015. The auditors recommended that future federal financial reports be prepared directly from the City's accounting records.	Not Corrected	BCHD does prepare the financial report from the accounting records with some year end adjustments. We are in the process of completing journal entries to reflect those year end adjustments. Once completed, the reports will reconcile to the City's accounting records. Implementation date: June 2002  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Status</u></b>	<b><u>Planned Corrective Action</u></b>
Reported expenditures for federal program number 93.994, Children and Youth Services, were in excess of the City's accounting records in the amounts of \$76,473 and \$156,377. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Not Corrected	BCHD does prepare the financial report from the accounting records with some year end adjustments. We are in the process of completing journal entries to reflect those year end adjustments. Once completed, the reports will reconcile to the City's accounting records. Implementation date: June 2002  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD
<b><u>Finding # 00-5</u></b> For federal program number 93.778, Medical Assistance Program, payments were made to vendors for ineligible participants resulting in overpayments in the amount of \$18,549. The auditors recommended that vendor invoices be reviewed for accuracy and eligibility and that charges to the program be reduced by the questioned costs of \$18,549.	Corrected	
<b><u>Finding # 00-6</u></b> For federal program number 17.253, Welfare-to-Work Grants to States and Localities, the City did not comply with the retention of payments provision and this required 50 percent holdback provision was not incorporated into the contractual agreements. The auditors recommended that the required provision be included in the contracts and that the program withhold half of the funds for six months.	Not Corrected	It is OED's belief that the referenced regulation is applicable to performance-based contracts where job placement service is a stand-alone feature. The Welfare-to-Work Program Model operated by OED bundles a number of services, including job placement, into one package (one price for all) and job placement is not a stand-alone feature nor is it utilized by all Program participants. OED will submit a formal waiver request to the Department of Labor in regard to the subject regulation. Implementation date: June 2002 Contact Person: Malcolm Leggett, Comptroller, OED

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u><b>Finding Number/Finding</b></u>	<u><b>Status</b></u>	<u><b>Planned Corrective Action</b></u>
<p><b><u>Finding # 00-7</u></b>            For federal program number 93.568, Maryland Energy Assistance Program (MEAP), procedures were not in place to ensure notification was made to applicants within 5 days of payment to suppliers. Thirty-three of 75 applicants tested did not have documentation of notification of benefits. The auditors recommended that all applicants be notified and reviews of approved applications be done.</p>	Corrected	
<p><b><u>Finding # 00-8</u></b>            The City charged project costs to federal program number 20.205, Highway Planning and Construction, prior to authorization by the grantor. Since reimbursement was not received in FY 2000, no costs were questioned. The auditors recommended the City transfer the costs to non-federal accounts unless the grantor approves the costs for federal participation.</p>	Corrected	
<p><b><u>Finding # 00-9</u></b>            For federal program number 93.569, Community Services Block Grant, the City did not use any poverty guidelines to determine client eligibility under the program. The auditors recommended that the guidelines for eligibility for individuals be adhered to.</p>	Corrected	

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 00-10</u></b> For federal program number 17.253, Welfare-to-Work Grants to States and Localities, there were no procedures in place to reconcile income earned with actual amounts received. Amounts invoiced for program income were \$144,226 as compared to actual receipts of \$87,574, leaving an uncollected balance of \$56,652. The auditors recommended that the City establish and implement procedures requiring monthly reconciliation and resolve any uncollected balances.	Not Corrected	OED will implement procedures requiring reconciliation of amounts invoiced for program income to amounts actually received and will make the appropriate adjustments to OED's records in a timely fashion. Implementation date: June 2002  Contact Person: Malcolm Leggett, Comptroller, OED
<b><u>Finding # 00-12</u></b> For federal program number 93.044 / 93.045, Grants for Supportive Services and Senior Centers, the City was unable to provide documentation for amounts spent on access services, in-home services and legal assistance in support of earmarking requirements. The auditors recommended that the City develop procedures to isolate types of services for reporting purposes and that future financial reports be prepared directly from the accounting records.	Not Corrected	CARE has completely revised its chart of accounts to begin July 2002 using the sub-activity field of the account number for service codes which will enable us to track expenditures by service category.  Contact Person: J. Eric Ebling, Chief of Community Services, CARE

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 00-13</u></b> For federal program number 93.568, Maryland Energy Assistance Program, monthly bank reconciliations were not performed in a timely manner. Bank balances for the periods ending 12/99 through 1/00 were not reconciled until 1/01. The auditors recommended that procedures be implemented to perform bank reconciliations by the fifth calendar day after bank statements are received as required by program regulations.	Partially Corrected	MEAP will work to ensure that bank reconciliations are performed in a timely manner. Implementation date: Immediately
		Contact Person: William Colbert, Chief of Fiscal Services, DHCD

**Fiscal Year 1999 Single Audit  
Schedule of Findings and Questioned Costs  
Section III - Federal Award Findings and Questioned Costs  
Compliance With Requirements Applicable to Each Major Program**

<b><u>Finding # 99-1</u></b> For federal program numbers 17.246 / 17.250, Economic Dislocation & Workers' Adjustment Assistance Act / Job Training Partnership Act, the Office of Employment Development (OED) had not received two of six required subrecipient audit reports. Additionally, questioned costs in the amount of \$15,596 were not recovered from one subrecipient. The auditors recommended that external monitoring procedures be adhered to.	Corrected
For federal program numbers 93.914 / 93.915 - HIV Emergency Relief Project Grants, the Baltimore City Health Department (BCHD) had not received one of twelve required single audit reports. The auditors recommended that external monitoring procedures be adhered to.	Corrected

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b>Finding # 99-3</b> Reported expenditures for federal program number 10.558, Child and Adult Care Food Program, were in excess of the City's accounting records in the amount of \$7,459. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Partially Corrected	BCHD does prepare the financial report from the accounting records with some year end adjustments. We are in the process of completing journal entries to reflect those year end adjustments. Once completed, the reports will reconcile to the City's accounting records. Implementation date: June 2002  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD
For federal program number 14.218, Community Development Block Grant, the City's accounting records were in excess of the reported expenditures in the amount of \$328,998. The auditors recommended that future federal financial reports be prepared directly from the City's accounting records.	Partially Corrected	The Grantee Performance Report (GPR) will be adjusted to reflect the under-reporting of expenditures. DHCD is now reconciling agency records to Level III expenditures. The amended GPR financial summary form will be sent to HUD for approval. Implementation date: April 2002  Contact Person: William Colbert, Chief of Fiscal Services, DHCD
Reported expenditures for federal program number 93.926, Healthy Start Initiative, were in excess of the City's accounting records in the amount of \$861,151. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Partially Corrected	BCHD does prepare the financial report from the accounting records with some year end adjustments. We are in the process of completing journal entries to reflect those year end adjustments. Once completed, the reports will reconcile to the City's accounting records. Implementation date: June 2002  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Status</u></b>	<b><u>Planned Corrective Action</u></b>
Reported expenditures for federal program number 93.994, Children and Youth Services, were in excess of the City's accounting records in the amount of \$58,521. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Corrected	
<b><u>Finding # 99-5</u></b> For federal program number 16.710, COPS MORE Program, the City was required to create 54 funded civilian positions. However, during fiscal year 1999, the Baltimore City Police Department (BCPD) had a net increase of 32 positions, representing a shortfall of 22 positions. The auditors recommended that the BCPD continue hiring civilians to bring the funded position level to at least 54 funded civilian positions over the number of positions at July 31, 1996.	Not Corrected	The City has imposed a hiring freeze for the remainder of the fiscal year due to a projected deficit. However, the Baltimore City Police Department (BCPD) will attempt to fill all civilian positions of a critical nature. Implementation date: Undeterminable
		Contact Person: Edward E. Ambrose, Director, Fiscal Division, BCPD
<b><u>Finding # 99-10</u></b> For federal program number 16.592, Local Law Enforcement Block Grant, the hiring of new law enforcement officers did not result in a net gain in the number of officers engaged in non-administrative public safety services as required. The auditors recommended that efforts be coordinated to fill vacant positions as soon as possible.	Corrected	

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b>Finding # 99-13</b> For federal program numbers 93.044 / 93.045, Grants for Supportive Services and Senior Centers, the City was unable to provide documentation supporting amounts expended on access services and in-home services. Therefore, the auditors were unable to determine compliance with earmarking requirements. The auditors recommended that the City develop procedures to isolate the types of services and that future financial reports be prepared directly from the accounting records.	Partially Corrected	CARE has completely revised its chart of accounts to begin using the sub-activity field of the account number for service codes which will enable us to track expenditures by service category.  Contact Person: J. Eric Ebling, Chief of Community Services, CARE
<b>Finding # 99-14</b> For federal program numbers 93.914 / 93.915, HIV Emergency Relief Project Grants, the City made three advance grant payments to subrecipients totaling \$268,237, after the beginning of the grant period rather than reimbursing the subrecipients for actual expenditures. These advance payments were not in compliance with existing cash management requirements and a violation the City's own internal control procedures. The auditors recommended that payments to subrecipients be based on actual expenditures.	Corrected	



**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b>Fiscal Year 1998 Single Audit Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs Compliance With Requirements Applicable to Each Major Program</b>		
<b><u>Finding # 98-1</u></b>		
For federal program numbers 17.246 / 17.250, Economic Dislocation & Workers' Adjustment Assistance Act / Job Training Partnership Act, the Office of Employment Development (OED) had not received two of ten required subrecipient audit reports. The auditors recommended that external monitoring procedures be adhered to.		We believe this audit finding is no longer valid and does not warrant further action. Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse, the grantor is not currently following up with the auditee on the audit finding, and a management decision was not issued. Therefore, this finding will no longer appear on the Auditees' Summary Schedule of Prior Audit Findings.
<b><u>Finding # 98-4</u></b>		
Reported revenues and expenditures for federal program numbers 93.044 / 93.045, Grants for Supportive Services and Senior Centers, were in excess of the City's accounting records in the amount of \$267,047 and \$301,414, respectively. The auditors recommended that the reported overstated revenues and expenditures in this report be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Corrected	

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<p><b><u>Finding # 98-8</u></b>            For federal program number 16.710, COPS Ahead Program, the City was required to create 136 sworn positions. However, during fiscal year 1998, the Baltimore City Police Department (BCPD) had a net increase of 98 positions, representing a shortfall of 38 positions. The auditors recommended that the BCPD continue hiring police officers to bring the funded position level to at least 136 funded positions over the number of positions at October 1, 1994.</p>		<p>We believe this audit finding is no longer valid and does not warrant further action. Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse, the grantor is not currently following up with the auditee on the audit finding, and a management decision was not issued. Therefore, this finding will no longer appear on the Auditees' Summary Schedule of Prior Audit Findings.</p>
<p><b><u>Finding # 98-11</u></b>            For federal program numbers 93.914 / 93.915, HIV Emergency Relief Project Grants and HIV Emergency Relief Formula Grants, \$1,178,872 in costs for fiscal year 1998 was not in compliance with the requirement that all obligations incurred be liquidated not later than 90 days after the end of the funding period. The auditors recommended that the requirement be adhered to and obligations be liquidated timely.</p>	Corrected	

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Status</u></b>	<b><u>Planned Corrective Action</u></b>
<b><u>Finding # 98-12</u></b>		
For federal program numbers 93.044 / 93.045, Grants for Supportive Services and Senior Centers, the City was unable to provide documentation supporting amounts expended on access services and in-house services. Therefore, the auditors were unable to determine compliance with earmarking requirements. The auditors recommended that the City develop procedures that will adequately document the City's compliance with earmarking requirements of the program.		We believe this audit finding is no longer valid and does not warrant further action. Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse, the grantor is not currently following up with the auditee on the audit finding, and a management decision was not issued. Therefore, this finding will no longer appear on the Auditees' Summary Schedule of Prior Audit Findings.
<b><u>Finding # 98-13</u></b>		
For federal program numbers 93.914 / 93.915, HIV Emergency Relief Project Grants and HIV Emergency Relief Formula Grants, the City made four advance grant payments to subrecipients totaling \$148,323, after the beginning of the grant period rather than reimbursing the subrecipients for actual expenditures. These advance payments were not in compliance with existing cash management requirements and a violation the City's own internal control procedures. The auditors recommended that payments to subrecipients be based on actual expenditures.	Corrected	

**CITY OF BALTIMORE  
AUDITEES' SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Status</u></b>	<b><u>Planned Corrective Action</u></b>
<b>Fiscal Year 1997 Single Audit Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs Compliance With Requirements Applicable to Each Major Program</b>		
<b><u>Finding # 97-1</u></b> The City charged the \$39,000 fiscal year 1996 deficit for federal program number 93.568 - Low-Income Home Energy Assistance Block Grant - Maryland Energy Assistance Program (MEAP) to the fiscal year 1997 MEAP grant. The auditors questioned \$39,000 in fiscal year 1997 MEAP expenditures and recommended that the City remove the ineligible charges and use nonfederal fund sources to cover future program deficits.		We believe this audit finding is no longer valid and does not warrant further action. Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse, the grantor is not currently following up with the auditee on the audit finding, and a management decision was not issued. Therefore, this finding will no longer appear on the Auditees' Summary Schedule of Prior Audit Findings.
<b><u>Finding # 97-5</u></b> Reported expenditures for federal program number 93.568, MEAP, were in excess of the City's accounting records in the amount of \$16,469. The auditors recommended that the overstated expenditures in this report be reduced and that future final financial reports be prepared directly from the City's accounting records.		We believe this audit finding is no longer valid and does not warrant further action. Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse, the grantor is not currently following up with the auditee on the audit finding, and a management decision was not issued. Therefore, this finding will no longer appear on the Auditees' Summary Schedule of Prior Audit Findings.

PART VII

CORRECTIVE ACTION PLAN ON CURRENT  
AUDIT FINDINGS

**CITY OF BALTIMORE  
AUDITEES' CORRECTIVE ACTION PLAN ON CURRENT AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001**

<b><u>Finding Number/Finding</u></b>	<b><u>Contact Person</u></b>	<b><u>Planned Corrective Action</u></b>	<b><u>Anticipated Completion Date</u></b>
Findings in this schedule are presented in the same order in which they appear in the Auditor's Schedule of Findings and Questioned Costs - Section III, Federal Award Findings and Questioned Costs. The following abbreviations have been used for City agencies: Baltimore City Health Department (BCHD); Department of Housing and Community Development (DHCD); Mayor's Office of Criminal Justice (MOCJ); Office of Employment Development (OED); Office of Transportation (OOT); Commission on Aging and Retirement Education (CARE); Baltimore City Police Department (BCPD); and Bureau of Accounting and Payroll Services (BAPS).			
<b><u>Finding # 01-1</u></b>			
City Agencies are Not Adhering to Federal Requirements Regarding External Monitoring of Subrecipients	Kristen Mahoney, Director, Grants and Governmental Relations, MOCJ	MOCJ will make every effort to obtain the subrecipient's audit report.	June 2002
	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	BCHD has not yet received one of the required audit reports from its subrecipients and is diligently trying to obtain this report.	June 2002
<b><u>Finding # 01-2</u></b>			
City Agencies are Not Adhering to Federal Requirements Regarding Internal Monitoring of Subrecipients	William Colbert, Chief of Fiscal Services, DHCD	Supportive Housing Program and Housing Opportunities for Persons with AIDS - DHCD is now improving efforts to perform the required internal monitoring visits and related documentation.	June 2002
	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	Recent staff turnover disrupted the operation of the Internal Review Unit (the Unit). However, the Unit has now been reconstituted, a monitoring plan is being developed and the performing of internal monitoring visits has already begun. The monitoring plan involves making an on-site visit to each subgrantee at least once every three years.	March 2002

**CITY OF BALTIMORE  
AUDITEES' CORRECTIVE ACTION PLAN ON CURRENT AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Contact Person</u></b>	<b><u>Planned Corrective Action</u></b>	<b><u>Anticipated Completion Date</u></b>
<b><u>Finding # 01-3</u></b> Financial Reports Should be Supported by the Underlying Accounting Records	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	BCHD is in the process of completing year end adjustments to FY 1999 through 2001 records. Once completed, the reports will reconcile to the City's accounting records.	June 2002
	William Colbert, Chief of Fiscal Services, DHCD	Community Development Block Grant - DHCD concurs that the Grantee Performance Report (GPR) overstated expenditures and that the incorrect unexpended balance was carried forward from the prior year. DHCD is now reconciling agency records to Level III expenditures. The amended GPR financial summary form will be sent to HUD.	April 2002
	William Colbert, Chief of Fiscal Services, DHCD	Low-Income Home Energy Assistance - DHCD will review the report and accounting records and, if necessary, the report will be revised to agree to the underlying accounting records.	June 2002
	Kristen Mahoney, Director, Grants and Governmental Relations, MOCJ	MOCJ will review the costs charged to Round II of the Local Law Enforcement Block Grant (LLEBG) on the City's records in conjunction with the other agencies participating in the LLEBG program. Costs not properly assigned to Round II LLEBG will be reassigned to the proper accounts. If necessary, the report for Round II will be revised to agree to the underlying accounting records.	June 2002
	J. Eric Ebling, Chief of Community Services, CARE	CARE has not offered a corrective action plan.	

**CITY OF BALTIMORE  
AUDITEES' CORRECTIVE ACTION PLAN ON CURRENT AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Contact Person</u></b>	<b><u>Planned Corrective Action</u></b>	<b><u>Anticipated Completion Date</u></b>
<b><u>Finding # 01-4</u></b> Financial Reports Should be Submitted in a Timely Manner	William Colbert, Chief of Fiscal Services, DHCD	DHCD is continually working on procedures that generate reports in a timely manner for all programs.	June 2002
	Kristen Mahoney, Director, Grants and Governmental Relations, MOCJ	MOCJ will continue its efforts in coordinating with the other City agencies and non-profit organizations participating in the LLEBG program toward the more timely preparation of the report. MOCJ fully understands the importance of the deadlines. MOCJ has sought assistance from BAPS Grants Accounting staff to meet the challenges relating to this grant.	June 2002
	J. Eric Ebling, Chief of Community Services, CARE	CARE has implemented procedures and will continue to monitor these procedures to ensure that financial reports are submitted timely.	June 2002
	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	During fiscal year 2001, the majority of BCHD reports were submitted on time. The remainder were not submitted until after the due dates (with the understanding of the grantor agencies), due to our late receipt of subrecipient reports.	June 2002



**CITY OF BALTIMORE  
AUDITEES' CORRECTIVE ACTION PLAN ON CURRENT AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Contact Person</u></b>	<b><u>Planned Corrective Action</u></b>	<b><u>Anticipated Completion Date</u></b>
<b><u>Finding # 01-5</u></b> Obligations Incurred are Not Liquidated Within 90 Days of the End of the Funding Period	Kristen Mahoney, Director, Grants and Governmental Relations, MOCJ	Costs were not in compliance with the 90 day liquidation rule due to overlap among the various rounds of the LLEBG program that were in effect. MOCJ will review these costs with the other agencies in the LLEBG program in order to assign those costs that are applicable to LLEBG to the proper round of the program. MOCJ will caution the other agencies to adhere to the time frame for grant expenditures.	June 2002
	William Colbert, Chief of Fiscal Services, DHCD	DHCD will increase efforts to ensure that obligations incurred are liquidated within 90 days of the end of the funding period.	June 2002
	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	Costs were not in compliance with the 90 day liquidation requirement due to the late submission of subrecipients' annual expenditure reports. This consequently pushed subrecipient reimbursement payments past 90 days.	Undeterminable
<b><u>Finding # 01-6</u></b> Non-compliance With Retention of Job Placement Payments	Malcolm Leggett, Comptroller, OED	OED requested a waiver of the 50% requirement. The Dept. of Labor (DOL) responded that the requirement was statutory in nature and could not be waived and that local jurisdictions would come into compliance with the 50% holdback provision when contracts were renewed. OED renewed its Welfare-to-Work (WTW) contracts effective January 2002. A second contract has been negotiated with each WTW subcontractor, which will permit the remaining 50% of the holdback to be paid when the subcontractor is able to prove that the participant has been retained in employment for six months.	June 2002

**CITY OF BALTIMORE  
AUDITEES' CORRECTIVE ACTION PLAN ON CURRENT AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Contact Person</u></b>	<b><u>Planned Corrective Action</u></b>	<b><u>Anticipated Completion Date</u></b>
<b><u>Finding # 01-7</u></b> Interest Earned on Advanced Grant Funds Not Properly Credited to the Program	Kristen Mahoney, Director, Grants and Governmental Relations, MOCJ and Robert O. Duncan, Chief, BAPS	BAPS will process an adjustment to credit the program for interest earned on grant funds. Additionally, MOCJ and BAPS will coordinate their efforts to ensure that the program is properly credited for interest earned and all funds are accounted for in the future.	June 2002
<b><u>Finding # 01-8</u></b> Overpayments Made to Vendors	Malcolm Leggett, Comptroller, OED	OED will review invoices for accuracy and eligibility to ensure that payments are properly allocable and documented. Future vendor invoices will be reduced to reflect the adjustment.	June 2002
<b><u>Finding # 01-9</u></b> Performance Reports Not Submitted in a Timely Manner	Edward E. Ambrose, Director, Fiscal Division, BCPD	BCPD will implement procedures to ensure that the annual performance reports are filed timely.	June 2002
<b><u>Finding # 01-10</u></b> Reimbursement Billing Report Not Reconciled to the Accounting Records	John Schultz, Administrative Officer I, OOT and Robert O. Duncan, Chief, BAPS	BAPS is responsible for the Consolidated Progress Billing, however, OOT will be meeting with BAPS to address the Consolidated Progress Billing issues. Any and all steps will be taken to ensure the timeliness and accuracy of future billings. We will be in contact with the Department of Audits concerning progress in this area.	June 2002

**CITY OF BALTIMORE**  
**AUDITEES' CORRECTIVE ACTION PLAN ON CURRENT AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2001**  
**(Continued)**

<b><u>Finding Number/Finding</u></b>	<b><u>Contact Person</u></b>	<b><u>Planned Corrective Action</u></b>	<b><u>Anticipated Completion Date</u></b>
<b><u>Finding # 01-11</u></b> Billings for Program Income are Not Reconciled to Payment Amounts Received	Malcolm Leggett, Comptroller, OED	OED will implement procedures requiring reconciliation of amounts invoiced for program income to amounts actually received and will make the appropriate adjustments to OED's records in a timely fashion.	June 2002
<b><u>Finding # 01-12</u></b> Inactive Grants Not Removed from Accounting Records in a Timely Manner	Robert O. Duncan, Chief, BAPS	BAPS does not remove an account from the accounting records without consent of the grantee agency. The grantee agency will not close out a grant until the grantor accepts a final report. BAPS will work with the grantee agency to accelerate the close out process. Additionally, BAPS will impose restrictions on the access to grant accounts 120 days after the close of the grant year or grant termination date.	June 2002
<b><u>Finding # 01-13</u></b> Program Was Not in Compliance With Cash Management Requirements	William Colbert, Chief of Fiscal Services, DHCD	All overdrawn funds were returned by Head Start to the Department of Health and Human Services in December 2001. DHCD will establish procedures to ensure that cash reimbursements are based on actual expenditures.	June 2002
<b><u>Finding # 01-14</u></b> Earmarking Requirements Should Be Supported by the Accounting Records	J. Eric Ebling, Chief of Community Services, CARE	CARE has completely revised its chart of accounts to begin using the sub-activity field of the account number for service codes which will enable us to track expenditures by service category.	July 2002

**CITY OF BALTIMORE  
AUDITEES' CORRECTIVE ACTION PLAN ON CURRENT AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2001  
(Continued)**

<u>Finding Number/Finding</u>	<u>Contact Person</u>	<u>Planned Corrective Action</u>	<u>Anticipated Completion Date</u>
<b><u>Finding # 01-15</u></b> Lack of Signature Certifying Determination of Eligibility	William Colbert, Chief of Fiscal Services, DHCD	DHCD will instruct the worker who certifies the applicant as eligible to sign the application upon eligibility determination.	Immediately
<b><u>Finding # 01-16</u></b> Accounting      Records      Not Maintained	William Colbert, Chief of Fiscal Services, DHCD	The Maryland Energy Assistance Program (MEAP) accountant will prepare and maintain the transaction journal which will support future financial reports.	Immediately